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public
accounts
2001-02



**volume 3 — supplementary
schedules and other
statutory reporting
requirements**

Manitoba
Finance



for the year ended March 31, 2002

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INTRODUCTION TO THE PUBLIC ACCOUNTS OF MANITOBA

The Public Accounts of the Province of Manitoba are prepared by statutory requirement, in accordance with the Financial Administration Act, which is Chapter F55 of the Continuing Consolidation of the Statutes of Manitoba. The Public Accounts for the fiscal year ended March 31, 2002 consist of four volumes:

Volume 1

- This is included in the government's Annual Report
- Section 1 focuses on the entire reporting entity and includes the Summary Financial Statements of the government.
- Section 2 consists of the special purpose financial statements prepared for the Operating Fund. This section focuses on the government's stewardship over the assets and operations of central government. Performance is related to the legislative authorities provided by the annual appropriation of funds by the Legislature through the Estimates process.

Volume 2

- Contains the audited Schedule of Public Sector Compensation Payments of \$50,000 or more as paid through the Consolidated Fund as well as those paid by Special Operating Agencies.
- Contains details of unaudited Consolidated Fund and Special Operating Agencies payments in excess of \$5,000 to corporations, firms, individuals, other governments and government agencies.

Volume 3

- Contains the details of the Operating Fund Financial Statements.
- Contains the details of the Operating Fund borrowings and guarantees.
- Contains the details of the Operating Fund revenue and expense.
- Contains information provided under Statutory Requirement.
- Contains information concerning certain Operating Fund financial indicators.
- Contains glossary information.

These statements are all unaudited with the exception of the following:

- The Report of Amounts Paid to Members of the Assembly; and
- The Northern Affairs Fund

Volume 4

- Contains the audited financial statements of funds, organizations, agencies and enterprises included in the Government Reporting Entity.

CONTENTS OF VOLUME 3

Section 1 – Details of Financial Statements

This section provides more detailed information with regard to items reported in the Statement of Financial Position.

Section 2 – Borrowings and Guarantees

This section provides more detailed information on the Operating Fund direct and guaranteed debt obligations at the fiscal year end.

Section 3 – Details of Operating Fund Revenue and Expense

This section provides more detailed information regarding the Operating Fund revenue and expense of the fiscal year.

Section 4 – Information Provided Under Statutory Requirement

This section provides information that is disclosed in accordance with statutory requirements.

Section 5 – Financial Indicators

This section provides information concerning certain financial indicators.

Section 6 – Glossary of Terms

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CASH AND TEMPORARY INVESTMENTS

As at March 31, 2002

	2002	2001
	\$	\$
TEMPORARY INVESTMENTS-AT COST		
Bank of America.....	12,177,918	-
Bank of Montreal.....	28,273,743	138,957,419
Bank of Nova Scotia.....	132,285,020	59,551,650
Banque National de Paris.....	-	21,282,620
Canada Trust.....	2,420,640	-
Canadian Imperial Bank of Commerce.....	194,124,838	61,836,561
Canadian Tire.....	-	9,975,500
Canadian Western Bank.....	5,000,000	5,000,000
Canadian Wheat Board	42,415,000	9,750,500
Citi Bank.....	9,183,348	-
Core Trust.....	-	34,784,050
Deutsche Bank	39,895,560	-
DR Residential.....	34,421,480	-
Export Development Corporation.....	29,493,860	-
Farm Credit Corporation	-	29,773,800
G.E. Capital.....	-	25,143,232
Government of Canada Bonds.....	317,957,269	338,488,662
Government of Canada Residuals.....	202,225,319	138,751,300
Government of Canada Treasury Bills.....	211,382,660	387,455,083
HSBC Bank.....	45,721,830	-
Hong Kong Bank.....	-	24,723,300
Leaf Trust.....	-	34,831,650
Macro Trust Series 1995-1.....	-	34,835,150
Manitoba Hydro.....	-	44,731,200
National Bank of Canada.....	41,604,258	21,759,260
Ontario Hydro.....	4,784,100	-
Province of Ontario Debentures.....	-	39,098,700
Province of Prince Edward Island Debentures.....	-	4,943,600
Province of Quebec Debentures.....	9,905,700	9,729,700
Province of Saskatchewan Debentures.....	-	4,961,150
Public Schools Finance Board Promissory Notes.....	60,673,900	72,983,500
RAC Trust.....	-	34,743,600
Royal Bank of Canada.....	171,561,220	64,570,217
Societe Generale (Canada).....	50,000,000	24,867,250
Toronto Dominion Bank.....	146,206,942	134,343,642
Workers Compensation Board of Manitoba.....	-	18,000,000
Other.....	84,726	89,282
TOTAL TEMPORARY INVESTMENTS.....	1,791,799,331	1,829,961,578
BANK BALANCE (Overdraft)(Note 1).....	(91,957,630)	11,238,260
TOTAL TEMPORARY INVESTMENTS AND BANK BALANCE.....	1,699,841,701	1,841,199,838
Due to Provincial Sinking Funds Re: Uninvested Cash (Note 2).....	(634,542,297)	(411,559,352)
Debt Retirement Fund.....	(100,443,625)	(75,226,849)
Trust Assets (Note 3).....	(837,603,574)	(875,481,106)
CASH AND TEMPORARY INVESTMENTS	127,252,205	478,932,531

NOTE 1: Order-in-Council 58/1994 authorizes the Minister of Finance to borrow money by the sale of promissory notes or by bank line of credit up to an aggregate amount not exceeding \$500,000,000 at any one time.

NOTE 2: This amount represents uninvested Sinking Fund cash on deposit in the Government Bank Accounts and is thereby an amount that is owing to the Sinking Fund.

NOTE 3: This amount primarily represents surplus cash of Crown organizations, Government enterprises, fiduciary and other government related trusts on deposit with the Minister of Finance for investment but not specifically invested. Such deposits are pooled with other available funds of the Government for investment purposes and are accorded a market rate of interest.

NOTE 4: Province of Manitoba Treasury Bills and Bonds which the Province holds as an investment are not reflected in the Statement of Cash and Temporary Investments but are offset against the Province of Manitoba related borrowings. For further information, please refer to the schedule of Borrowings.

AMOUNTS RECEIVABLE

As at March 31, 2002

	2002	2001
	\$	\$
TAXATION REVENUE:		
Corporation Capital Tax.....	607,234	907,539
Corporation Income Tax.....	41,356,000	67,208,000
Environmental Protection Tax.....	246,499	112,102
Gasoline Tax.....	13,706,651	13,551,917
Health and Education Levy.....	23,692,609	21,903,507
Individual Income Tax.....	105,471,000	112,389,000
Insurance Corporation Tax.....	10,822,350	9,738,934
Mining Tax.....	-	472,000
Motive Fuel Tax.....	7,044,761	6,499,635
Oil and Natural Gas Tax.....	530,495	337,474
Retail Sales Tax.....	81,832,438	83,049,637
Revenue Act, 1964 Part 1.....	6,794,350	7,947,064
Tobacco Tax.....	10,973,289	10,544,090
	<u>303,077,676</u>	<u>334,660,899</u>
GOVERNMENT OF CANADA AND OTHER GOVERNMENTS:		
Shared Cost Programs/Agreements		
Agriculture Income Disaster Assistance Program.....	3,400,000	3,400,000
Airport Operation and Maintenance.....	171,200	171,200
Birdtail Sioux First Nation Access Road.....	1,136,456	-
Canada Student Loan Act.....	936,475	911,675
Child Support Guidelines.....	662,901	629,769
Federal Inspections.....	482	-
Federal/Provincial 4-H and Youth Program.....	-	5,675
Flin Flon Agreement.....	42,210	40,200
Disaster Assistance.....	83,548,395	82,243,714
Gun Control.....	-	10,939
Immigrant Settlement Services.....	-	6,500
Infrastructure Administration.....	289,229	308,380
Joint Emergency Planning Program.....	210,000	242,250
Labour Market Agreement.....	-	124,901
Migratory Waterfowl Program.....	302,000	151,000
Millennium Scholarship.....	9,178,855	10,004,707
National Safety.....	-	96,000
Native Courtworker.....	112,250	252,700
Northern Flood.....	13,423	17,686
Official Languages.....	7,755,375	6,240,300
Prairie Grain Roads Program.....	174,120	-
Promotion of Official Languages.....	531,618	450,690
Rabies Indemnity Program.....	1,960	7,337
Red River Floodproofing.....	3,906,187	5,404,276
Refunds for Services.....	606,470	238,401
Sophonow Compensation - City of Winnipeg.....	1,316,514	-
South East Manitoba Child Development Study.....	200,000	-
Special Projects-Justice.....	921,942	384,423
Carried Forward.....	115,418,062	111,342,723

	2002 \$	2001 \$
Brought Forward.....	115,418,062	111,342,723
Upgrading Ring Dykes.....	-	21,583
Vocational Rehabilitation of Disabled Persons.....	659,500	95,298
Wasagamack/St. Theresa.....	189,832	76,167
Winnipeg Inner Core Area Renewed Agreement.....	465,390	465,390
Winter Roads.....	993,600	2,725,590
Young Offenders Act.....	2,620,483	7,759,602
	120,346,867	122,486,353
Canada Health and Social Transfer.....	3,586,000	1,818,000
Equalization.....	137,542,000	76,070,000
	261,474,867	200,374,353
INTEREST INCOME:		
Province of Manitoba Sinking Fund.....	73,089,905	86,050,980
Other Investments.....	7,876,713	15,136,744
	<u>80,966,618</u>	<u>101,187,724</u>
OTHER:		
Community Colleges.....	-	350,000
Employee Purchase Plan.....	428,620	1,167,119
Gross Revenue Insurance Plan.....	-	5,835,944
Linnet Graphics Ltd.....	212,747	225,828
Liquor Control Commission.....	18,216,245	6,812,730
MPIC Appeals Commission.....	159,269	205,879
Manitoba Crop Insurance Corporation.....	379,418	82,456
Manitoba Lotteries Corporation.....	3,233,632	3,454,735
Morris Macdonald School Division.....	2,359,900	-
Pan Am Games.....	-	50,000
Primary Health Care Transition Fund.....	59,131	-
Regional Health Authorities.....	10,111,367	10,159,197
Special Operating Agencies.....	350,000	750,000
Sundry Departmental Revenue.....	19,797,111	18,346,481
Taxation Audit.....	98,743	73,453
Water Power Rentals.....	10,878,965	5,379,936
Winter City Conference.....	164,711	164,711
Sundry	49,870	43,824
	<u>66,499,729</u>	<u>53,102,293</u>
TOTAL AMOUNTS RECEIVABLE	<u>712,018,890</u>	<u>689,325,269</u>

LOANS AND ADVANCES

As at March 31, 2002

	2001	2002
	Valuation Allowance \$	Valuation Allowance \$
	Amount \$	Amount \$
CROWN ORGANIZATIONS AND GOVERNMENT ENTERPRISES		
Communities Economic Development Fund:		
Business Loan Program.....	11,234,149	13,060,497
Fisherman's Loan Program.....	7,412,459	10,728,347
Compensation for Victims of Crime.....	200,000	200,000
Liquor Control Commission.....	4,500,000	4,500,000
Manitoba Agricultural Credit Corporation.....	287,165,895	326,422,684
Manitoba Development Corporation (Note 1).....	35,909,121	104,378,359
Manitoba Housing and Renewal Corporation.....	337,677,956	351,967,662
Manitoba Hydro-Electric Board.....	7,017,104,440	7,221,434,083
Manitoba Lotteries Corporation.....	170,000,000	170,000,000
Manitoba Trade and Investment Corporation.....	500,000	24,744,242
Manitoba Water Services Board.....	1,750,839	4,451,299
Special Operating Agencies Financing		
Authority.....	21,020,999	27,172,280
University of Manitoba.....	7,044,717	4,665,349
Venture Manitoba Tours Ltd.....	250,000	250,000
Workers Compensation Board.....	250,000	250,000
	<u>127,862,518</u>	<u>8,264,224,802</u>
OTHER GOVERNMENTS		
Agricultural Service Centers Agreement.....	16,698	2,162
carried forward.....	16,698	2,162
	<u>16,698</u>	<u>2,162</u>
8,029,649,793	127,862,518	8,264,226,964
	<u>127,862,518</u>	<u>8,264,226,964</u>
		125,134,133
		8,139,092,831

NOTE 1:

Advances made to the Manitoba Development Corporation consisted of the following:

Loans and equity investments made under authority of Part II of the Manitoba Development Corporation Act:	\$
Acision Industries Inc	347,052
Air Canada...	700,000
A.M. Castle & Co.	1,736,308
Apotex Fermentation Inc...	1,883,349
A T & T Transtech...	2,000,000
Bristol Aerospace Ltd.	4,216,089
Buhler Industries Inc.	875,000
Calwest Textiles Inc.	3,338,173
Cangene Corp.	1,666,667
Crocus Foods Ltd.	370,337
Daycon Mechanical Systems Ltd.	1,078,000
EcoMatters Inc.	15,617
EGF Limited Partnership...	140,000
E.H. Price Limited.	3,574,995
Ensis Growth Fund Inc.	300,000
Faneuil ISG Inc.	1,250,000
Friends of Elmwood Cemetery...	75,000
Granite Internet Services Inc.	16,386
HTK Rentals...	1,396,631
Inmetal North America Ltd.	700,000
Isobord Enterprises Inc.	15,000,000
K & G Foods Inc.	564,358
Manitoba Film & Sound Development Corporation...	293,106
Manitoba Science & Technology Fund...	1,242,706
Manufacturing Adaptation Program...	43,560
MCF Capital Inc.	4,363,200
Midwest Tele Mark International.	60,000
Momentum Health Information Systems Inc.	407,185
National Healthcare Manufacturing Corp.	103,945
New Flyer Industries...	20,000,000
Northern Hemisphere Distribution Alliance...	153,309
Phillips & Temro Industries Ltd.	37,500
Prairie Production Centre Limited Partnership...	721,680
Renaissance Capital...	2,500,000
Small Business Growth Fund...	768,413
Southport Aerospace Centre Inc.	492,088
The North West Company Inc.	2,500,000
Vansco Electronics Ltd.	3,022,041
Vision Capital Fund...	21,836,480
Vita Health Products Inc.	2,618,317
Western Life Science.	500,000
Western Reman Ltd.	92,902
Winnipeg Football Club.	1,377,975
	\$ 104,378,359

LONG-TERM INVESTMENTS

As at March 31, 2002

	2001	2002
	Valuation Allowance \$	Net \$
	Amount \$	Amount \$
SHARES AND DEBENTURES OF CROWN CORPORATIONS		
Common Shares		
Leaf Rapids Town Properties Ltd. - 100 shares.....	100	100
Manitoba Development Corporation- 10 shares.....	1	1
Manitoba Hazardous Waste Management Corporation- 75,000 shares.....		7,500,000
Venture Manitoba Tours Ltd. - 3,643,500 shares.....		
		1,370,718
		8,870,819
		3,878,857
Preferred Shares		
Leaf Rapids Town Properties Ltd. - 26,210, 8.15% dividend, non-cumulative redeemable.....		
		2,025,801
Debentures		
Leaf Rapids Town Properties Ltd.....		
Total Shares and Debentures of Crown Corporations.....		
		12,395,197
		7,403,235
		4,991,962

CHANGES IN VALUATION ALLOWANCE

For the Year Ended March 31, 2002

	2002	2001
	\$	\$
Balance, beginning of year.....	<u>163,954,442</u>	<u>164,674,455</u>
Increase (Decrease) in Valuation Allowance		
Communities Economic Development Fund:		
Business Loan Program.....	(757,801)	399,418
Fisherman's Loan Program.....	1,200,000	100,000
Elk Management Program.....	631,258	750,572
Energy Conservation/Insulation Loan Programs.....	9,338	(69,563)
Hudson Bay Mining and Smelting Co.Ltd.....	(945,615)	(991,888)
Manitoba Agricultural Credit Corporation.....	1,714,708	1,826,018
Manitoba Development Corporation.....	(2,942,912)	(397,270)
Manitoba Housing and Renewal Corporation.....	(22,638)	(17,323)
Manitoba Potash Corporation.....	100,000	130,000
Manitoba Student Loans.....	1,109,597	-
Manitoba Trade and Investment Corporation.....	-	163,065
Rural Economic Development Initiative Program.....	(299,628)	500,951
Venture Capital Program.....	(38,503)	-
	<u>(242,196)</u>	<u>2,393,980</u>
Write-Down(off) of Loans, Advances and Long-Term Investments		
Communities Economic Development Fund:		
Business Loan Program.....	-	37,411
Fisherman's Loan Program.....	1,630,139	386,947
Manitoba Agricultural Credit Corporation.....	289,603	189,635
Manitoba Development Corporation.....	-	2,500,000
	<u>1,919,742</u>	<u>3,113,993</u>
Balance, end of year.....	<u>161,792,504</u>	<u>163,954,442</u>

TRUST ASSETS

As at March 31, 2002

	2002	2001
	\$	\$
SINKING FUNDS:		
Sinking Fund Investments held for Bonds issued by Crown Corporations, Agencies, Boards and Commissions:		
Manitoba Hydro-Electric Board.....	27,323,618	26,933,889
FUNDS ON DEPOSIT FOR INVESTMENT:		
Manitoba Health:		
Long-term Investments.....	17,589,992	17,589,992
Manitoba Public Insurance Corporation:		
Associate Capital Canada.....	8,278,929	-
Bank of Montreal.....	2,995,740	2,995,740
Bank of Nova Scotia.....	-	7,133,700
BC Municipal Financing Authority.....	-	29,037,632
Canada Housing Trust.....	4,000,000	-
Canada Mortgage and Housing Corporation.....	14,796,901	19,633,273
Canada Trust Bond.....	-	2,427,631
Canadian Imperial Bank of Commerce.....	4,171,650	4,171,650
Citibank.....	4,496,175	4,496,175
Cities, Villages, Towns and Rural Municipalities.....	49,030,928	83,015,069
EM Advisors Inc.....	1	1
ENSIS Investment Ltd. Partnership.....	849,000	724,000
Equity Investments.....	120,370,765	89,613,574
Export Development Corporation.....	9,739,100	-
Farm Credit Corporation.....	5,197,932	5,197,932
Financement Quebec.....	31,681,646	-
General Electric Bond.....	7,155,422	7,155,422
Government of Canada Bonds.....	85,722,915	137,463,005
Manitoba Capital Fund Ltd.....	2,538,200	3,763,200
Manitoba Health Institutions.....	16,294,170	17,654,520
Merrill Lynch.....	8,522,455	8,522,455
Manufacturer's Life.....	6,020,400	6,020,400
Newfoundland/Labrador Hydro Bonds.....	4,048,241	4,048,241
Newfoundland Municipal Financing Corporation Bonds.....	1,759,600	1,759,600
Ontario Hydro Bonds.....	22,978,599	44,373,909
Province of Alberta Debentures.....	6,122,500	6,122,500
Province of British Columbia Debentures.....	47,735,785	2,229,000
Province of Manitoba Debentures.....	174,229,199	107,882,782
Province of New Brunswick Debentures.....	33,617,262	36,246,856
Province of Newfoundland Debentures.....	9,379,120	9,379,120
Province of Nova Scotia Debentures.....	29,970,270	10,026,100
Province of Ontario Debentures.....	46,729,508	81,641,118
Province of Quebec Debentures.....	20,862,200	55,055,667
Province of Saskatchewan Debentures.....	19,433,780	27,785,510
Carried Forward.....	798,728,393	815,575,782

	2002 \$	2001 \$
Brought Forward.....	798,728,393	815,575,782
Quebec Hydro Bonds.....	5,657,500	5,657,500
Renaissance Capital.....	750,000	750,000
Royal Bank of Canada.....	8,524,640	8,524,640
School Division Debentures.....	253,525,333	238,496,850
Societe Quebecoise D'assa des eaux.....	-	5,196,600
Sun Life.....	-	4,990,350
Toronto Dominion Bank.....	-	4,669,400
Western Life Sciences Venture Fund.....	100,000	-
	<u>1,067,285,866</u>	<u>1,083,861,122</u>
Miscellaneous Trust:		
Suitors' Money Act -		
Cash in Canadian Imperial Bank of Commerce.....	<u>5,020,000</u>	<u>5,252,738</u>
FUNDS ON DEPOSIT FOR ADMINISTRATION:		
Pension Reserve:		
Civil Service Superannuation Fund.....	50,612,775	8,894,082
Teachers' Retirement Allowances Fund.....	56,466,988	-
	<u>107,079,763</u>	<u>8,894,082</u>
CASH AND EQUIVALENTS.....	1,224,299,239	1,142,531,823
	<u>837,603,574</u>	<u>875,481,106</u>
	<u><u>2,061,902,813</u></u>	<u><u>2,018,012,929</u></u>

**ACCOUNTS PAYABLE, ACCRUED CHARGES,
PROVISIONS AND DEFERRALS**

As at March 31, 2002

	2002	2001
	\$	\$
ACCOUNTS PAYABLE:		
Accounts payable.....	141,436,969	175,652,492
Contractual Holdbacks.....	3,185,510	2,779,348
Courts - Fine Remittances.....	8,209,033	8,209,033
Crocus Foods.....	370,013	-
Debenture Coupons due, but not presented.....	131,311	128,339
Environmental Tire Levy.....	255,118	246,078
Flood Protection Agreement.....	300,000	-
Foreign Exchange Account-U.S. Dollars.....	594,637	594,637
Government of Canada -		
Equalization and Established Programs Transfer.....	-	15,560,000
Goods and Services Tax.....	8,503	2,889
Income Tax Collection Agreement.....	207,175,095	3,700,095
Manitoba Development Corporation.....	307,961	601,564
Manitoba Savings Bonds matured, but not presented for payment.....	2,021,764	3,310,678
Manitoba Tax Credit Programs.....	133,188,000	137,047,367
Manitoba Tax on Net Income.....	2,201,500	1,117,000
Mining Tax Refund.....	12,720,128	6,823,207
One Tier Project.....	6,553,000	7,423,000
Payroll Tax Refund - Workforce 2000 Program.....	446,769	446,769
Province of Saskatchewan re: HBMS.....	3,332,300	3,615,900
Social Programs - Family Services and Health Programs.....	5,117,436	5,569,704
Taxation Refunds.....	2,970,011	2,529,601
Venture Manitoba Tours Ltd.....	1,109,440	527,442
Wang - Payments Withheld.....	51,133	153,635
Sundry.....	2,679,323	304,407
	<hr/> 534,364,954	<hr/> 376,343,185
ACCRUED CHARGES:		
Interest accrued on Provincial Debentures, Savings Bonds, Treasury Bills and Trust Funds, less amounts thereof payable by Crown Organizations or Other Entities...	264,549,295	310,808,186
Other Accrued Liabilities:		
Access Program Student Bursaries.....	181,111	181,111
Agrometeorological Centre of Excellence.....	-	100,000
Canada Manitoba Adjustment Program.....	-	38,000,000
Canadian Farm Income Program (formerly AIDA).....	38,669,278	55,708,500
Communities Economic Development Fund.....	1,335,441	1,228,317
Community Access Program.....	3,447,680	5,315,920
Compensation for Victims of Crime.....	18,631,407	18,731,744
Crown Organizations - Vacation Liability.....	12,352,911	12,352,911
Disaster Assistance	8,274,234	4,631,519
Economic Development Partnership Agreement.....	1,303,287	64,792
Carried Forward.....	84,195,349	136,314,814

	2002 \$	2001 \$
Brought Forward.....	84,195,349	136,314,814
Elections Manitoba	195,920	111,213
Fairford First Nation.....	3,750,000	3,750,000
Farm Disaster Assistance Program.....	-	161,607
Flood Claims.....	39,692,167	39,736,167
Government Information Systems Management Organization (Man.) Inc. Costs	92,038	100,000
Hepatitis C Assistance.....	9,155,432	10,648,646
Infrastructure Works Program.....	2,869,182	-
Land Acquisition Claims.....	2,072,942	2,072,942
Manfor Ltd. Divestiture.....	1,879,508	1,879,508
Manitoba Bursary Program.....	940,003	555,410
Manitoba Crop Insurance Corporation.....	597,665	1,308,814
Municipal Assistance Program.....	1,056,663	1,062,898
Native Refunds.....	22,128	-
Net Income Stabilization.....	3,294,000	3,086,680
Northern School Construction Project.....	1,052,123	1,052,123
Provision for Housing Renovation Projects.....	233,074	7,007,168
Ruttan Mines Clean-up.....	5,000,000	5,000,000
Salaries and Benefits.....	78,771,036	65,292,105
Salaries and Benefits - Severance.....	114,820,989	110,974,325
Tripartite Land Assembly Program.....	2,830,164	2,615,726
VLT Grants Payable.....	1,392,907	350,407
Workers Compensation Board.....	226,519	226,519
Sundry.....	8,825	69
	<u>354,148,634</u>	<u>393,307,141</u>

PROVISION FOR FUTURE LOSSES ON GUARANTEES:

Manitoba Business Start Program.....	400,901	500,901
Manitoba Grow Bonds.....	67,858	1,385,772
Manitoba Student Financial Assistance Program.....	4,226,889	4,683,176
Rural Entrepreneurial Assistance Program.....	807,866	693,231
Venture Manitoba Tours Ltd.....	5,855,000	4,965,000
Other.....	2,907,980	2,394,778
	<u>14,266,494</u>	<u>14,622,858</u>

DEFERRALS:**Deferred Revenue**

Government of Canada - Advances re: Shared Cost Programs Not Yet Claimed....	39,129,165	41,723,367
MTS Divestiture.....	19,714,788	24,845,096
Province of Manitoba - Securities.....	13,819,956	14,128,421
Vehicle Registration.....	26,706,203	22,940,537
Other.....	592,602	225,518
	<u>99,962,714</u>	<u>103,862,939</u>
	<u>1,267,292,091</u>	<u>1,198,944,309</u>

AMOUNTS HELD IN TRUST FOR INVESTMENT OR ADMINISTRATION

As at March 31, 2002

	2002 \$	2001 \$
GOVERNMENT ENTERPRISES		
SINKING FUNDS:		
Sinking Fund Contributions by Utilities and Others for own Direct Debt -		
Manitoba Hydro-Electric Board.....	27,323,618	26,933,888
	<u>27,323,618</u>	<u>26,933,888</u>
ON DEPOSIT FOR INVESTMENT:		
Leaf Rapids Town Properties Limited.....	1,376,998	1,325,004
Manitoba Hydro-Electric Board.....	8,500,000	-
Manitoba Product Stewardship Corporation.....	6,044,009	6,346,183
Manitoba Public Insurance Corporation.....	1,178,586,619	1,162,936,049
	<u>1,194,507,626</u>	<u>1,170,607,236</u>
ON DEPOSIT FOR ADMINISTRATION:		
Manitoba Public Insurance Corporation.....	295,362	421,971
CROWN ORGANIZATIONS		
ON DEPOSIT FOR INVESTMENT:		
Communities Economic Development Fund.....	297,528	7,245
Community Colleges -		
Assiniboine.....	1,810,240	2,990,457
Keewatin.....	2,389,736	1,122,000
Red River College.....	5,797,437	2,855,404
Bursary and Scholarship Fund.....	3,364,037	2,310,529
Student Building.....	1,596,614	1,428,464
Co-operative Promotion Board.....	32,000	32,000
Economic Innovation and Technology Council.....	69,156	513,146
Helen Betty Osborne Foundation.....	54,021	52,000
Manitoba Agricultural Credit Corporation.....	5,224,520	1,160,683
Manitoba Arts Council.....	1,527,076	279,000
Manitoba Centennial Centre Corporation.....	235,983	82,778
Foundation of the Future.....	53,262	51,410
Manitoba Crop Insurance Corporation.....	285,874,330	323,520,617
Manitoba Development Corporation.....	3,073,166	3,764,101
Manitoba Foundation.....	10	9
Manitoba Gaming Control Commission.....	2,894,382	2,513,496
Manitoba Habitat Heritage Corporation.....	401,011	376,825
Manitoba Health Services Insurance Plan -		
Debenture.....	-	112,232
Other.....	-	580,683
Manitoba Housing and Renewal Corporation.....	90,014,026	90,635,257
Public Schools Finance Board -		
Rosenort School.....	26,380	36,643
Special Operating Agencies Financing Authority -		
Civil Legal Services.....	269,820	958,826
Companies Office.....	1,303,421	1,698,777
Fleet Vehicles Agency.....	<u>-</u>	<u>1,081,992</u>
Carried Forward.....	406,308,156	438,164,574

	2002 \$	2001 \$
Brought Forward.....	406,308,156	438,164,574
Food Development Centre.....	27,419	26,398
Industrial Technology Centre.....	522,963	761,288
Land Management Services.....	398,781	485,610
Mail Management Agency.....	-	203,999
Manitoba Education, Research, and Learning Information Networks.....	-	190,992
Manitoba Securities Commission.....	3,738,255	4,635,862
Manitoba Text Book Bureau.....	-	121,179
Materials Distribution Agency.....	1,914,296	1,797,293
Office of the Fire Commissioner.....	2,389,746	5,368,031
Organization and Staff Development.....	222,238	317,375
Pineland Forest Nursery.....	-	301,179
Public Trustee.....	32,975,000	36,405,934
Property Registry.....	2,493,720	3,774,632
Vital Statistics.....	337,760	863,129
	<u>451,328,334</u>	<u>493,417,475</u>

ON DEPOSIT FOR ADMINISTRATION:

Economic Innovation and Technology Council.....	191,779	326,818
Manitoba Agricultural Credit Corporation.....	7,154,875	4,629,679
Manitoba Crop Insurance Corporation.....	20,905,687	20,614,288
Manitoba Gaming Control Commission.....	163,272	108,282
Manitoba Health Services Insurance Plan.....	102,755,986	137,709,004
Manitoba Housing and Renewal Corporation -		
Mortgage Insurance Fund.....	770,355	711,992
Manitoba Trade and Investment Corporation.....	835,395	888,086
Manitoba Water Services Board.....	45,580	80,229
Public Schools Finance Board.....	1,687,240	11,114,447
Public Schools Finance Board -		
Capital Facilities Payroll.....	177,545	155,854
Special Operating Agencies Financing Authority -		
Civil Legal Services.....	555,439	709,324
Companies Office.....	157,388	187,453
Industrial Technology Centre.....	-	6,216
Land Management Services.....	643,708	594,238
Mail Management Agency.....	151,512	367,545
Manitoba Securities Commission.....	210,341	99,926
Materials Distribution Agency.....	854,618	1,337,905
Office of the Fire Commissioner.....	2,346,858	80,308
Organization and Staff Development.....	113,732	82,625
Public Trustee.....	11,274	4,582
Property Registry.....	2,575,609	810,953
Special Operating Agencies Financing Authority.....	5,026	7,973
Vital Statistics.....	44,257	41,351
	<u>142,357,476</u>	<u>180,669,078</u>

FIDUCIARY AND OTHER GOVERNMENT RELATED TRUSTS**ON DEPOSIT FOR INVESTMENT:**

Agencies Self Insurance.....	2,219,296	1,147,185
Agro Woodlot Program.....	125,000	128,628
Camerville Community Council.....	18,885	32,827
Chief Electoral Officer.....	20	19
Carried Forward.....	<u>2,363,201</u>	<u>1,308,659</u>

	2002 \$	2001 \$
Brought Forward.....	2,363,201	1,308,659
Civil Service Superannuation Fund - MTS.....	1,295,963	79,476
Community Connections	-	1,586,205
Cormorant Community Council.....	134,763	158,437
CUPE Wage Parity Trust Fund.....	-	1,489,923
Employee Charitable Donations.....	1,527,060	1,405,069
Government Departments -		
Education & Training - P. A. C. E.	-	14,244
Finance - Sundry Trust.....	515,535	2,905,480
Health -		
Dauphin.....	11,498,879	10,397,284
Fairview.....	5,139,341	4,604,338
General.....	5,417,629	5,605,157
Health Sciences Centre 8.....	-	23,470,146
St Boniface 1.....	1,628,026	507,404
St Boniface 2.....	13,830,796	11,880,733
St Boniface 3.....	12,358,635	10,300,839
Highways - Dealer Bonds.....	28,593	115,011
Justice - Civil Litigation Branch.....	403,360	432,586
Labour - Employment Standards.....	183,707	158,453
Natural Resources - Land Development.....	-	-
Green Banks Program.....	130,792	125,915
Hudson Bay Co. Archives.....	97,712	115,958
MLA Pension Funds.....	108,492	89,873
Manitoba Developmental Centre.....	200,770	204,680
Manitoba Hog Producers Marketing Board.....	1,600,000	1,600,000
Manitoba Housing Authority.....	330,541	223,545
Noon Meal Program.....	127,390	123,062
Security Deposits.....	96,790	103,180
Manitoba Law Foundation.....	300,000	-
Manitoba Milk Producers' Marketing Board.....	3,275,000	4,825,273
Manitoba Pork Council.....	500,000	300,000
Municipal Employees' Benefit Fund.....	7,915,539	7,358,955
Nelson House Community Council.....	64,623	-
Northern Communities.....	67,901	-
Northern Flood Agreement.....	-	8,188
Norway House Community Council.....	289,135	223,693
Pension Reserve - Teachers' Retirement Allowances Fund.....	-	12,500,614
Provincial Archives Bequests.....	20,000	-
Selkirk Mental Health Centre.....	45,000	45,000
Teachers' Retirement Allowances Fund.....	42,683,395	-
Tire Stewardship Board.....	1,879,396	1,651,837
Treaty Land Entitlement - Timber Dues.....	45,539	-
Winnipeg Core Area Land Acquisition.....	2,683,954	2,645,161
	<u>118,787,457</u>	<u>108,564,378</u>
ON DEPOSIT FOR ADMINISTRATION:		
Agencies Self Insurance.....	1,439,201	2,603,184
Aluminum Can Recycling Program.....	-	733
Amounts Collected on Behalf of Municipalities and Local Governments re Permits and Leases.....	<u>1,672,460</u>	<u>1,641,792</u>
Carried Forward.....	3,111,661	4,245,709

	2002 \$	2001 \$
Brought Forward.....	3,111,661	4,245,709
Animal Industry - Livestock Dealers.....	12,000	12,000
Assiniboine Community College Renovations.....	178,239	-
Awards of Excellence Program.....	43,370	51,870
Brandon Chiller Project.....	2,313	805,927
Builders' Lien Act.....	84,232	58,004
Canada-Manitoba Labour Market Agreement.....	6,811	7,490
Canada-Manitoba Fisheries Initiative.....	500,000	-
Canadian Heritage Centre.....	135,000	-
Capital Construction.....	-	7,968
Churchill Regional Health Authority.....	204,806	-
Community Connections	-	3,502
Conferences and Seminars.....	100,291	162,575
Consumer Protection Act.....	19,051	55,298
Contractual Holdbacks.....	1,013,395	3,136,076
Cooperative Parks Promotion.....	5,069	5,069
Copyright Fees.....	30,071	234,293
Crime Prevention Awards.....	5,938	5,938
Crocus Fund Bonds.....	600	600
Dealer's Bond.....	181,390	91,273
Deferred Salary Leave	-	1,563
Donations -		
Falcon Lake Ambulance.....	3,204	3,104
Manitoba School for the Deaf.....	123,074	120,940
Parks - Special Events.....	302	302
Employee Charitable Donations.....	6,969	63,745
Energy Management.....	26,582	15,218
Floodproofing - Sale of Buildings.....	35,330	35,330
Forfeited Property Sharing.....	11,412	380
Gates Library Initiative.....	6,321	7,541
Guarantee Deposits.....	2,006,433	1,802,612
HBC Archives.....	6,463	1,459
HBC Archives Renovation.....	-	5,600
Hecla Resort Upgrade.....	9,468	-
Highways Tender Deposits.....	18,038	19,263
Highway Traffic Act.....	8,000	8,000
I.B.M. One Tier Funding.....	-	1,890,000
International Projects.....	56,128	111,786
IRP - Canadian Funds	3,300,109	4,655,219
IRP - USD Funds	2,082,341	3,526,559
Judges' Parking.....	12,496	9,665
M R E M Suspense Account.....	36,003	814,193
Manitoba 2000 FAS Conference.....	31,614	62,888
Manitoba Health Authority Ambulance Service.....	20,574	33,555
Manitoba Jobs Fund.....	157,744	142,243
Manitoba Lotteries Corporation.....	41,975	-
Manitoba Potash Corporation.....	3,513	18,279
Migratory Waterfowl Permits and Stamps.....	27,307	28,766
Minister of Rural Development.....	1,019,380	567,459
Nunavut Mental Health Program.....	253,158	116,012
Office of the Provincial Auditor.....	12,615	12,615
Parent Conference.....	9,841	9,841
Carried Forward.....	14,960,631	22,967,729

	2002 \$	2001 \$
Brought Forward.....	14,960,631	22,967,729
Pension Reserve - Civil Service Superanuation Fund.....	50,612,775	8,894,082
Pension Reserve - Teachers' Retirement Allowances Fund.....	56,466,988	-
Place of Honour Publication.....	446	1,414
Private Dragging and Snowplowing.....	146	146
Program Partnership - MAF.....	7,747	-
PVS - Act Surety Claims.....	5,060	20,000
Royalties - Geocomp Sales.....	4,213	3,005
Rural Forum.....	65,283	55,712
Security Deposit Compensation Fund.....	66,035	72,382
Single Application for Vehicle Registration.....	781	86
Stop the Violence Seminar.....	11,130	19,006
Suitors' Money Act.....	5,020,000	5,252,738
Sundry.....	51,724	49,811
Treaty Land Entitlement - Timber Dues.....	23,646	45,539
Veterinary Services - Recruitment Fund.....	6,335	17,253
	<hr/> 127,302,940	<hr/> 37,398,903
	<hr/> 2,061,902,813	<hr/> 2,018,012,929

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**STATEMENT OF VALUATION AND PURPOSE OF
DIRECT AND GUARANTEED DEBT OUTSTANDING**

As at March 31, 2002
(\$ thousands)

Canadian Dollar Equivalent at Date of Issue	Canadian Dollar Equivalent at Date of Issue	Increase (Decrease) March 31/02 over March 31/01	Canadian Dollar Valuation (Note 1) March 31/02	Canadian Dollar Valuation (Note 1) March 31/01	Increase (Decrease) March 31/02 over March 31/01
11,835,290	11,576,012	259,278	11,807,490	11,548,212	259,278
2,962,401	2,489,533	472,868 (601,015)	3,221,628 3,734,567	2,624,374 4,765,523	597,254 (1,030,956)
3,055,916	3,656,931				
1,403,111	881,092	522,019	1,555,051	1,015,640	539,411
19,256,718	18,603,568	653,150	20,318,736	19,953,749	364,987
595,190	416,102	179,088	595,190	416,102	179,088
595,190	416,102	-	595,190	416,102	-
595,190	416,102	179,088	595,190	416,102	179,088
19,851,908	19,019,670	832,238	20,913,926	20,369,851	544,075
6,410,517	6,138,654	271,863	6,410,517	6,138,654	271,863
100,444	75,227	25,217	100,444	75,227	25,217
13,340,947	12,805,789	535,158	14,402,965	14,155,970	246,995
General Government Programs					
The Manitoba Hydro-Electric Board			6,406,112	6,537,300	
Capital Investment			6,263,251	6,052,524	
Manitoba Hospital Facilities			244,900	260,390	
Other			390,000	220,000	
			1,098,702	1,085,756	
			14,402,965	14,155,970	246,995

NOTE 1: The Canadian Dollar Valuation is calculated using the foreign currency exchange rates in effect at March 31, 2002 and March 31, 2001.
As at March 31, 2002, the U.S. dollar exchange rate was \$1.5935 (2001 - \$1.5774).

NOTE 2: The above debt was issued for the following purposes:

	March 31, 2002 (in thousands)	March 31, 2001 (in thousands)
General Government Programs	6,406,112	6,537,300
The Manitoba Hydro-Electric Board	6,263,251	6,052,524
Capital Investment	244,900	260,390
Manitoba Hospital Facilities	390,000	220,000
Other	1,098,702	1,085,756
	14,402,965	14,155,970

STATEMENT OF DIRECT AND GUARANTEED DEBT

As at March 31, 2002
(\$ thousands)

March 31, 2001

March 31, 2002

Manitoba Hydro- Electric Board \$	Other \$	Total \$	DIRECT DEBT Outstanding	Manitoba Hydro- Electric Board \$	Other \$	Total \$
7,017,103	12,936,646	19,953,749		7,221,435	13,097,301	20,318,736
-	43,474	43,474	Less: Provincial debt held as investments	-	33,949	33,949
<u>7,017,103</u>	<u>44,956</u>	<u>44,956</u>	Less: Unamortized debt issue costs	<u>7,221,435</u>	<u>31,350</u>	<u>31,350</u>
<u>12,846,216</u>	<u>19,865,319</u>	<u>19,865,319</u>		<u>1,520,198</u>	<u>13,032,002</u>	<u>20,233,437</u>
<u>4,842,132</u>	<u>6,188,797</u>	<u>6,188,797</u>	Less: Sinking Funds	<u>4,965,316</u>	<u>6,485,514</u>	<u>6,485,514</u>
<u>1,346,665</u>	<u>13,676,522</u>	<u>13,676,522</u>	Net Direct Debt	<u>5,701,237</u>	<u>8,066,686</u>	<u>13,767,923</u>
GUARANTEED DEBT						
407,170	8,932	416,102	Outstanding	587,461	7,729	595,190
<u>25,084</u>	<u>-</u>	<u>25,084</u>	Less: Sinking Funds	<u>25,447</u>	<u>-</u>	<u>25,447</u>
<u>382,086</u>	<u>8,932</u>	<u>391,018</u>	Net Guaranteed Debt	<u>562,014</u>	<u>7,729</u>	<u>569,743</u>
TOTAL DIRECT AND GUARANTEED DEBT						
7,424,273	12,945,578	20,369,851	Outstanding	7,808,396	13,105,030	20,913,926
<u>1,371,749</u>	<u>4,842,132</u>	<u>6,213,881</u>	Less: Sinking Funds	<u>1,545,645</u>	<u>4,965,316</u>	<u>6,510,961</u>
<u>6,052,524</u>	<u>8,103,446</u>	<u>14,155,970</u>	Net Direct and Guaranteed Debt	<u>6,263,251</u>	<u>8,139,714</u>	<u>14,402,965</u>
-	43,474	43,474	Less: Provincial debt held as investments	-	33,949	33,949
<u>6,052,524</u>	<u>44,956</u>	<u>44,956</u>	Less: Unamortized debt issue costs	<u>6,263,251</u>	<u>31,350</u>	<u>31,350</u>
	<u>8,015,016</u>	<u>14,067,540</u>			<u>8,074,415</u>	<u>14,337,866</u>

NOTE:

Provincial debt held as investments that were acquired using sinking fund monies, excluding Manitoba Hydro-Electric Board funds, amounted to \$2,011 million as at March 31, 2002 (2001 - \$1,954 million).

GUARANTEES

As at March 31, 2002

The Province has been authorized to guarantee the following promissory notes, loans, bank lines of credit, mortgages and other securities:

Purpose	Guarantee Authorized	Principal Amount Outstanding Under Guarantee	As at March 31, 2002
Assiniboine Community College.....	1,500,000		-
Canada Mortgage and Housing Corporate Mortgages			
(Elderly Persons Housing Act).....	602,110	602,110	
Keewatin Community College.....	1,500,000		-
Manitoba Business Start Program.....	5,000,000	1,100,000	
Manitoba Opera Association Inc. (Note).....	285,000	280,000	
Manitoba Student Financial Assistance Program.....	20,000,000	2,104,624	
Manitoba Theatre for Young People Inc. (Note).....	1,100,000	749,444	
New Directions for Children Youth and Families Inc.....	1,100,000	323,852	
Red River College.....	5,000,000		-
Rural Entrepreneur Assistance Program.....	9,193,007	3,617,672	
Rural Municipality of Richot.....	1,035,000	472,564	
The Manitoba Housing and Renewal Corporation.....	2,000,000		-
Venture Manitoba Tours Ltd.....	7,203,000	5,855,000	
Winnipeg Symphony Orchestra Inc. (Note)	1,600,000	1,435,000	
	<u>57,118,117</u>	<u>16,540,266</u>	
Securities Guaranteed by the Province -			
The Manitoba Hydro-Electric Board.....	587,461,389		
Manitoba Grow Bonds.....	7,728,600	595,189,989	
		<u>611,730,255</u>	
Less: Sinking Funds.....		25,446,819	
		<u>586,283,436</u>	

Note: The Manitoba Development Corporation is administering these guarantees for the Province.

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STATEMENT OF REVENUE

For the Year Ended March 31, 2002

2000-2001		Actual	2001-2002	2001-2002	2001-2002	2001-2002	2001-2002
	\$	\$	\$	\$	\$	\$	\$
		Increase (Decrease) \$		Increase (Decrease) \$		Increase (Decrease) \$	
329,684 17,652	327,408 10,611	(2,276) (7,041)	327,408 10,611	348,700 20,000	327,408 10,611	348,700 20,000	(21,292) (9,389)
924	4,166	3,242	4,166	200	4,166	200	3,966
54,474	56,824	2,350	56,824	54,000	56,824	54,000	2,824
24,555 (1,130)	21,035 148	(3,520) 1,278	220	21,035 148	20,000	20,000	1,035 148
2,228,553 372,946	2,258,261 355,913	29,708 (17,033)	2,769	2,258,261 355,913	2,197,200 340,300	2,197,200 340,300	61,061 15,613
132,476	132,875	399	132,875	132,875	130,200	130,200	2,675
257,915	296,968	39,053	2,800	296,968	312,800	312,800	(15,832)
290,185	254,284	(35,901)	18	254,284	230,300	230,300	23,984
1,128,790	660,196	(468,594)	-	660,196	1,693,200	1,693,200	(1,033,004)
6,045,133	6,534,922	489,789	1,655	6,534,922	6,547,000	6,547,000	(12,078)
3,300,121	2,105,086	(1,195,035)	17,056	2,105,086	3,476,800	3,476,800	(1,371,714)
6,183,199	6,122,982	(60,217)	142,332	6,122,982	6,131,897	6,131,897	(8,915)
9,211,596	9,379,428	167,832	339	9,379,428	9,751,400	9,751,400	(371,972)
1,677,700	2,105,508	427,808	275	2,105,508	820,000	820,000	1,285,508
53,368,710	109,299,869	55,931,159	-	109,299,869	103,100,000	103,100,000	6,199,869
315,056	139,622	(175,434)	7,357	139,622	204,800	204,800	(65,178)
50,012	51,217	1,205	-	51,217	41,000	41,000	10,217
311,424	403,997	92,573	29	403,997	293,300	293,300	110,697

2000-2001	Actual	2001-2002	Increase (Decrease)	2001-2002	2001-2002	2001-2002	Variance
\$	\$	\$	\$	Refunds	Actual	Estimated	\$
117,635,785	188,715,820	71,080,035	brought forward.....	376,193	188,715,820	163,355,597	25,360,223
2,708,073	3,016,632	308,559	INDUSTRY, TRADE AND MINES:	32,914	3,016,632	2,893,500	123,132
3,880,355	2,998,071	(882,284)	Minerals Royalties and Fees.....	3,031	2,998,071	3,048,100	(50,029)
61,090	66,662	5,572	Petroleum Royalties and Fees.....	-	66,662	45,000	21,662
7,662,019	7,383,404	(278,615)	INTERGOVERNMENTAL AFFAIRS:	29,005	7,383,404	8,165,400	(781,986)
355,368	489,623	134,255	Cost Recovery from Municipalities.....	-	489,623	358,200	131,423
21,750	30,236	8,486	Fees.....	-	30,236	20,000	10,236
1,878,933	1,991,588	112,655	JUSTICE:	-	1,991,588	1,928,600	62,988
841,157	794,328	(46,829)	Cost Recovery from Municipalities.....	-	794,328	1,069,600	(275,272)
50,956	70,379	19,423	Cost Recovery from	-	70,379	50,000	20,379
7,152,907	7,935,320	782,413	Victims Assistance Trust Fund.....	-	7,935,320	11,043,300	(3,107,980)
5,232,223	5,718,461	486,238	Escheats to the Crown.....	-	5,718,461	5,600,000	118,461
484,975	487,825	2,850	Fines and Costs.....	-	487,825	485,000	2,825
1,260,509	2,574,322	1,313,813	Law Fees.....	-	2,574,322	1,216,900	1,357,422
6,009,413	6,285,000	275,587	LABOUR AND IMMIGRATION:	-	6,285,000	6,933,000	(648,000)
3,031,916	2,863,239	(168,677)	Cost Recovery from	-	2,863,239	2,859,900	3,339
103,281	101,065	(2,216)	Workers' Compensation Board.....	-	101,065	71,500	29,565
246	-	(246)	Fees.....	-	-	-	-
			Sundry.....	-	-	-	-
			SENIORS DIRECTORATE:	-	-	-	-
			Sundry.....	-	-	-	-

TRANSPORTATION AND GOVERNMENT SERVICES:

56,875,346	56,935,145	59,799	Automobile and Motor Carrier Licences and Fees.....	467,594	56,935,145	60,992,600	(4,057,455)
176,536	54,653	(121,883)	Cost Recovery from Boards, Commissions and Government Agencies.....	-	54,653	160,000	(105,347)
1,170,697	1,284,619	113,922	Cost Recovery from Municipalities and Other Third Parties.....	-	1,284,619	1,500,000	(215,381)
13,811,903	14,219,447	407,544	Drivers' Licences.....	1,233,068	14,219,447	14,065,800	153,647
96,760	100,995	4,235	Licence Suspension Appeal Board Fees.....	9,020	100,995	100,000	995
1,049,332	1,951,180	901,848	Rentals from Various Government Properties.....	36	1,951,180	1,085,000	866,180
211,897	213,901	2,004	Government Properties and Fees.....	388	213,901	200,000	13,901
1,280,012	1,405,217	125,205	Taxicab Licences and Fees.....	4,774	1,405,217	1,449,000	(43,783)
			EMERGENCY EXPENDITURES:				
			Sundry.....	-	38,444	25,000	13,444
			CROWN CORPORATIONS:				
238,454,735	248,233,632	9,778,897	Manitoba Lotteries Corporations.....	-	248,233,632	240,000,000	8,233,632
158,612,730	163,316,245	4,703,515	Liquor Control Commission.....	-	163,316,245	161,250,000	2,066,245
			Special Operating Agencies.....	-			
			Civil Legal Services.....	-			
			Companies Office.....	-			
			Fleet Vehicles Agency.....	-			
			Land Management Services.....	-			
			Manitoba Securities Commission.....	-			
			Material Distribution Agency.....	-			
			Office of the Fire Commissioner.....	-			
			The Property Registry.....	-			
			Vital Statistics Agency.....	-			
			SALE OF GOVERNMENT ASSETS				
			Proceeds from Sale of				
			Other Capital Assets.....	-	11,533	2,200,000	(2,188,467)
			Gain on Sale of Tangible Capital Assets.....	-	120,672	-	120,672
489,807	11,533	(478,274)					
4,556	120,672	116,116					
			TOTAL OTHER REVENUE	2,255,522	732,113,408	704,370,997	27,742,411
			TOTAL OWN SOURCE REVENUE	61,821,026	4,548,725,621	4,684,053,388	(135,327,767)

2000-2001 Actual \$	2001-2002 \$	Increase (Decrease) \$	2001-2002 Refunds \$	2001-2002 Actual \$	2001-2002 Estimated \$	Variance \$				
GOVERNMENT OF CANADA										
1,339,236,000	1,399,151,000	59,915,000	-	1,399,151,000	1,306,100,000				
545,810,000	685,235,799	139,425,799	Canada Health and Social Transfer.....	-	685,235,799	677,800,000				
92,207,011	2,842,500	(89,364,511)	Medical Equipment Fund.....	-	2,842,500	18,000,000				
-	59,131	59,131	Primary Health Care Transition Fund.....	-	59,131	-				
OTHER										
67,894	60,543	(7,351)	Aboriginal and Northern Affairs.....	-	60,543	100,000				
12,444,286	11,583,453	(860,833)	Advanced Education.....	-	11,583,453	13,782,700				
30,038	183,585	153,547	Agriculture and Food.....	-	183,585	28,700				
10,499,379	8,722,852	(1,736,527)	Conservation.....	-	8,722,852	9,605,200				
77,100	77,100	-	Culture, Heritage and Tourism.....	-	77,100	77,100				
61,984,338	61,870,123	(124,215)	Education, Training and Youth.....	-	61,870,123	61,374,300				
2,989,292	2,904,002	(95,290)	Family Services and Housing.....	-	2,904,002	2,989,300				
2,247,660	2,315,595	67,935	Finance.....	-	2,315,595	2,200,000				
5,673,964	5,648,657	(25,307)	Health.....	-	5,648,657	115,595				
-	200,000	200,000	Healthy Child Manitoba.....	-	200,000	200,000				
465,579	701,432	235,853	Intergovernmental Affairs.....	-	701,432	405,000				
10,491,119	11,853,463	1,362,344	Justice.....	-	11,853,463	296,432				
5,214,684	5,264,236	49,552	Labour and Immigration.....	-	5,264,236	897,563				
4,217,440	5,596,303	1,378,863	Transportation and Government Services.....	-	5,596,303	5,144,300				
(2,721,589)	1,586,441	4,308,030	Emergency Expenditures.....	-	1,586,441	119,936				
450,690	576,845	126,155	Disaster Financial Assistance Agreement.....	-	576,845	8,280,500				
2,091,364,885	2,206,433,060	115,068,175	Promotion of Official Languages.....	-	2,206,433,060	(2,684,197)				
TOTAL GOVERNMENT OF CANADA										
6,760,374,600	6,755,158,681	(5,215,919)	TOTAL REVENUE							
BEFORE COMMISSIONS:										
LES: Commissions Retained by Revenue Officers (Note 2)										
187,480	165,052	(22,428)	Gasoline Tax.....	-	165,052	165,052				
154,091	123,642	(30,449)	Motive Fuel Tax.....	-	123,642	123,642				
10,066	44,533	34,467	Revenue Act, '1964, Part I.....	-	44,533	44,533				
42,597	10,416	(32,181)	Tobacco Tax.....	-	10,416	10,416				
7,630,654	7,740,748	110,094	Retail Sales Tax.....	-	7,740,748	7,740,748				
292,918	292,297	(621)	Licence Sales by Vendor.....	-	292,297	292,297				
6,752,056,794	6,746,781,993	(5,274,801)	TOTAL REVENUE							
61,821,026	61,746,781,993	6,803,388,900				(56,616,907)				

NOTE 1: All revenue refunds are shown as a net reduction of the related revenue account.

	2000-2001	2001-2002
Refund of prior year's revenue.....	\$ 136,474	\$ 166,806
Refund of current year's revenue.....	55,352,562	61,654,220

NOTE 2: The actual and estimated revenue of the 2001-2002 fiscal year as well as the 2000-2001 revenue has been increased to reflect commissions retained by Revenue Officers. The commissions are deducted at the end of the statement to determine net government revenue.

NOTE 3: Revenue from Individual Income Tax and Corporation Income Tax has been reduced by the municipal share of these taxes which is paid to municipalities in accordance with the Provincial-Municipal Tax Sharing Act, as follows:

	2000-2001	2001-2002
Individual Income Tax.....	60,687,276	\$ 57,824,300
Corporation Income Tax.....	17,116,924	24,648,100

STATEMENT OF EXPENSE
For the Year Ended March 31, 2002
 (with comparative figures for the year ended March 31,2001)

	2000-2001	Actual	2001-2002	\$	Increase (Decrease)	Actual \$	2001-2002 Authorized \$	2001-2002 Unexpended \$
21,180,096	22,088,949	908,853	Legislative Assembly.....	22,088,949		22,861,942	772,993	
3,266,023	3,279,909	13,886	Executive Council.....	3,279,909		3,570,900	290,991	
22,966,880	23,975,731	1,008,851	Aboriginal and Northern Affairs.....	23,975,731		24,846,800	871,069	
412,903,896	405,287,762	(7,616,134)	Advanced Education.....	405,287,762		413,743,300	8,455,538	
161,969,097	116,806,635	(45,162,462)	Agriculture and Food.....	116,806,635		122,094,200	5,287,565	
3,149,050	3,534,876	385,826	Civil Service Commission.....	3,534,876		4,282,750	747,874	
5,952,716	5,793,247	(159,469)	Community Support Programs.....	5,793,247		6,032,800	239,553	
147,125,788	144,847,523	(2,278,265)	Conservation.....	144,847,523		150,584,412	5,736,889	
8,806,631	9,128,985	322,354	Consumer and Corporate Affairs.....	9,128,985		9,757,700	628,715	
58,468,758	58,791,460	322,702	Culture, Heritage and Tourism.....	58,791,460		59,919,700	1,128,240	
1,025,793,669	1,063,704,746	37,911,077	Education, Training and Youth.....	1,063,704,746		1,076,326,500	12,621,754	
44,308,910	66,544,866	22,235,956	Employee Pensions and Other Costs.....	66,544,866		64,783,200	(1,761,666)	
774,255,226	810,483,742	36,228,516	Family Services and Housing.....	810,483,742		826,916,600	16,432,858	
607,035,320	513,299,238	(93,736,082)	Finance.....	513,299,238		518,253,172	4,953,934	
2,502,110,893	2,669,382,865	167,271,972	Health.....	2,669,382,865		2,698,110,400	28,727,535	
12,487,868	16,501,584	4,021,716	Healthy Child Manitoba.....	16,509,584		18,281,300	1,771,716	
46,965,105	40,909,933	(6,055,172)	Industry, Trade and Mines.....	40,909,933		50,745,800	9,835,867	
135,752,577	134,623,873	(1,128,704)	Intergovernmental Affairs.....	134,623,873		143,453,700	8,829,827	
224,703,566	238,663,862	13,960,296	Justice.....	238,663,862		238,809,000	145,138	
24,134,112	25,214,793	1,080,681	Labour and Immigration.....	25,214,793		25,370,500	155,707	
787,727	712,623	(75,104)	Seniors Directorate.....	712,623		787,500	74,877	
11,463,070	10,262,562	(1,200,508)	Sport.....	10,262,562		10,367,900	105,338	
1,078,784	1,112,398	33,614	Status of Women.....	1,112,398		1,217,600	105,202	
297,638,272	301,249,248	3,610,976	Transportation and Government Services	301,249,248		312,691,133	11,441,885	
30,174,657	2,865,834	(27,308,823)	Enabling Appropriations.....	2,865,834		68,567,705	65,701,871	
30,755,909	48,512,208	17,756,299	Other Appropriations.....	48,512,208		49,600,000	1,087,792	
6,615,234,600	6,737,587,452	122,352,852	TOTAL EXPENSES	6,737,587,452		6,921,976,514	184,389,062	

NOTE 1: The presentation of the actual expenses for the 2000-2001 fiscal year has been changed to reflect the organizational structure of Departments as established in the 2001-2002 Estimates.

NOTE 1:

Debt Servicing expenses included in the Department of Finance expenses are net of cost recoveries and interest income of debt servicing costs on self-supporting debt from Crown Corporations and Government Agencies in the amount of \$ 1,248,340,153 (2001 - \$ 1,220,143,342).

EXPENSE TYPES

PERSONNEL SERVICES

All salaries and wages paid to Ministers, contract employees and regular civil servants are included in this category. Also included are indemnities, living and constituency allowances paid to M.L.A.'s, overtime, remoteness allowances, shift premiums and other negotiated payments for all employees. The employer portion of mandatory contributions to EI, CPP, Workers' Compensation, etc. are considered as personnel costs and are reported under this category.

GRANTS/TRANSFER PAYMENTS

Payments to various individuals and organizations in support of various projects and programs including bursaries, cultural activities, charitable organizations, etc. Grants, other than for capital purposes, and transfer payments to other governments and government agencies are reported in this category.

TRANSPORTATION

Payments made for the transportation of government personnel, including Ministers and M.L.A.'s, other citizens and commodities are included in this category. Other costs of travelling such as accommodation and meals are recorded separately under the "Other Operating" category.

COMMUNICATION

The cost of telephones, telex, postage and other costs related to the dissemination of information to the public or to the employees of the government are included in this category.

SUPPLIES AND SERVICES

The cost of goods and services that are used in the current operations of the government such as construction materials, office supplies, utilities, leased space, rental of equipment and vehicles and the payment to outside professional persons and firms are included in this category.

DEBT SERVICING

This includes the costs related to the public debt of the Province such as debt redemptions, premiums, interest, and charges by banks for exchange, and other services.

MINOR CAPITAL

This category includes costs for the purchase, construction or improvement of capital assets that are under the established capitalization dollar threshold established for each asset class.

AMORTIZATION

Amortization is the process of allocating the cost of a tangible capital asset, less its residual value, over its estimated useful life in order to match costs with the revenue or public services that they help generate.

OTHER OPERATING

The payments for accommodation and meals for civil servants while on government business are shown under this classification. Also included are computer related expenses, insurance, employer educational assistance and other costs that cannot be included in another category.

SOCIAL ASSISTANCE AND RELATED COSTS

This classification represents the cost for the provision of social assistance through expenses for goods, services and benefits provided to citizens for their direct consumption.

**SUMMARY OF EXPENSE BY DEPARTMENT
AND EXPENSE TYPE**

**For the Year Ended March 31, 2002
(\$ thousands)**

Department	Personnel Services	Grants/ Transfer Payments	Transportation	Communication	Supplies and Services
Legislative Assembly.....	15,281	2	182	827	2,308
Executive Council.....	2,306	500	120	109	63
Aboriginal and Northern Affairs.....	4,512	15,080	537	201	2,763
Advanced Education.....	3,574	393,424	39	242	1,341
Agriculture and Food.....	22,447	82,996	1,577	1,244	5,241
Civil Service Commission.....	2,576	-	51	67	576
Community Support Programs.....	145	5,811	1	4	19
Conservation.....	67,452	9,879	11,351	3,055	38,321
Consumer and Corporate Affairs.....	6,679	88	101	268	1,398
Culture, Heritage and Tourism.....	16,172	32,361	524	6,639	4,550
Education, Training and Youth.....	40,964	942,237	1,859	2,409	14,765
Employee Pensions and Other Costs.....	134,434	-	-	-	-
Family Services and Housing.....	88,997	210,984	2,674	2,856	12,523
Finance.....	27,055	233,344	624	1,770	7,550
Health.....	54,652	2,572,864	4,403	2,926	22,276
Healthy Child Manitoba.....	1,118	12,278	83	340	603
Industry, Trade and Mines.....	14,769	12,965	1,029	1,289	3,868
Intergovernmental Affairs.....	16,635	155,099	766	913	2,909
Justice.....	126,375	1,612	4,029	2,110	82,568
Labour and Immigration.....	14,114	260	574	753	1,908
Seniors Directorate.....	403	66	27	68	78
Sport.....	17	10,419	8	2	9
Status of Women.....	658	99	13	103	138
Transportation and Government Services.....	124,910	7,468	7,839	6,220	192,787
Enabling Appropriations.....	91	2,032	24	22	534
Other Appropriations.....	5,514	15,848	9,820	324	7,800
Total Expense Types	791,850	4,717,716	48,255	34,761	406,896
Recoveries	(73,164)	(229,130)	-	(3,337)	(96,114)
Net Expense Types	718,686	4,488,586	48,255	31,424	310,782

Comparison of Expense Types

2002.....	718,686	4,488,586	48,255	31,424	310,782
2001.....	670,846	4,383,720	45,389	29,241	302,027
	47,840	104,866	2,866	2,183	8,755

**SUMMARY OF EXPENSE BY DEPARTMENT
AND EXPENSE TYPE**

Debt Servicing	Other Operating	Social Assistance		Minor Capital	Amortization	Total Expenses	Recoveries		Net Expenses
		Related	Assistance				Into Appropriations		
2	3,190	-	122	175	22,089	-	-	22,089	
-	161	-	7	14	3,280	-	-	3,280	
-	654	-	99	129	23,975	-	-	23,975	
3,821	2,476	-	251	120	405,288	-	-	405,288	
-	2,172	-	320	810	116,807	-	-	116,807	
-	245	-	10	97	3,622	(87)	-	3,535	
-	10	-	-	4	5,994	(200)	-	5,794	
45	6,810	-	6,889	2,516	146,318	(1,470)	-	144,848	
-	476	-	80	220	9,310	(181)	-	9,129	
3	1,995	8	184	567	63,003	(4,212)	-	58,791	
5	6,447	56,185	1,189	1,753	1,067,813	(4,109)	-	1,063,704	
-	-	-	-	-	134,434	(67,889)	-	66,545	
21	9,043	477,473	718	5,344	810,633	(149)	-	810,484	
413,431	9,664	-	962	5,004	699,404	(186,105)	-	513,299	
9	8,838	77	986	2,352	2,669,383	-	-	2,669,383	
-	517	1,520	14	36	16,509	-	-	16,509	
6,915	2,009	-	106	477	43,427	(2,517)	-	40,910	
64	(773)	-	343	450	176,406	(41,782)	-	134,624	
2,222	17,721	-	611	1,543	238,791	(127)	-	238,664	
-	1,391	5,679	146	389	25,214	-	-	25,214	
-	49	-	4	18	713	-	-	713	
-	6	-	-	2	10,463	(200)	-	10,263	
-	72	-	2	27	1,112	-	-	1,112	
276	31,738	-	16,149	27,928	415,315	(114,066)	-	301,249	
-	162	-	1	-	2,866	-	-	2,866	
13	5,209	-	677	3,307	48,512	-	-	48,512	
426,827	110,282	540,942	29,870	53,282	7,160,681	(423,094)	-	6,737,587	
-	(1,878)	-	-	(19,471)	(423,094)	423,094	-	-	
426,827	108,404	540,942	29,870	33,811	6,737,587	-	-	6,737,587	
426,827	108,404	540,942	29,870	33,811	6,737,587	-	-	6,737,587	
524,471	111,446	489,103	27,529	31,462	6,615,234	-	-	6,615,234	
(97,644)	(3,042)	51,839	2,341	2,349	122,353	-	-	122,353	

SUMMARY OF DEPARTMENTAL APPROPRIATIONS AND EXPENSES
PART A - OPERATING EXPENSE

For the Year Ended March 31, 2002

Department	Amount Authorized	Amount Expended	Unexpended Balance
Legislative Assembly.....	22,861,942	22,088,949	772,993
Executive Council.....	3,570,900	3,279,909	290,991
Aboriginal and Northern Affairs.....	24,846,800	23,975,731	871,069
Advanced Education.....	413,743,300	405,287,762	8,455,538
Agriculture and Food.....	122,094,200	116,806,635	5,287,565
Civil Service Commission.....	4,282,750	3,534,876	747,874
Community Support Programs.....	6,032,800	5,793,247	239,553
Conservation.....	150,584,412	144,847,523	5,736,889
Consumer and Corporate Affairs.....	9,757,700	9,128,985	628,715
Culture, Heritage and Tourism.....	59,919,700	58,791,460	1,128,240
Education, Training and Youth.....	1,076,326,500	1,063,704,746	12,621,754
Employee Pensions and Other Costs.....	64,783,200	66,544,866	(1,761,666)
Family Services and Housing.....	826,916,600	810,483,742	16,432,858
Finance.....	518,253,172	513,299,238	4,953,934
Health.....	2,698,110,400	2,669,382,865	28,727,535
Healthy Child Manitoba.....	18,281,300	16,509,584	1,771,716
Industry, Trade and Mines.....	50,745,800	40,909,933	9,835,867
Intergovernmental Affairs.....	143,453,700	134,623,873	8,829,827
Justice.....	238,809,000	238,663,862	145,138
Labour and Immigration.....	25,370,500	25,214,793	155,707
Seniors Directorate.....	787,500	712,623	74,877
Sport.....	10,367,900	10,262,562	105,338
Status of Women.....	1,217,600	1,112,398	105,202
Transportation and Government Services.....	312,691,133	301,249,248	11,441,885
Enabling Vote.....	68,567,705	2,865,834	65,701,871
Other Appropriations.....	49,600,000	48,512,208	1,087,792
TOTAL EXPENSES	6,921,976,514	6,737,587,452	184,389,062

RECONCILIATION WITH THE APPROPRIATION ACT, 2001, SPECIAL WARRANTS, ETC.

Departmental Appropriations authorized by:

"The Appropriation Act 2001".....	\$ 6,349,180,600
General Statutory Appropriations.....	467,797,800
2001 Printed Estimates of Expenses.....	6,816,978,400
Amount Authorized by Special Warrants.....	148,500,400
	6,965,478,800
Members and Speakers Indemnities and Allowances.....	501,742
Debt Servicing.....	(44,004,028)
	\$ 6,921,976,514

EXPENSE SUMMARY BY APPROPRIATION

NOTE: Details by department are shown on the following pages. Main estimate authority transfers in accordance with section 33 of the Financial Administration Act, are delineated as follows:

- * Main Estimate Authority transferred from XXVI-1, Canada-Manitoba Enabling Vote, to various departmental appropriations.
- ** Main Estimate Authority transferred from XXVI-4, Internal Reform, Workforce Adjustment and General Salary Increases, to various departmental appropriations.
- *** Main Estimate Authority transferred from XXVI-3, Justice Initiatives, to various departmental appropriations.

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
LEGISLATIVE ASSEMBLY (I)			
1. Indemnities (Statutory).....			
Main Estimate.....	3,684,428		
Personnel Services.....		3,684,428	
Net	<u>3,684,428</u>	<u>3,684,428</u>	-
2. Retirement Provisions (Statutory).....			
Main Estimate.....	1,903,247		
Personnel Services.....		1,880,703	
Supplies and Services.....		22,544	
Net	<u>1,903,247</u>	<u>1,903,247</u>	-
3. Members' Expenses (Statutory).....			
Main Estimate.....	3,423,981		
Personnel Services.....		940,693	
Communication.....		100,417	
Other Operating.....		2,382,871	
Net	<u>3,423,981</u>	<u>3,423,981</u>	-
4. Election Financing (Statutory).....			
Main Estimate.....	1,155,986		
Personnel Services.....		112,568	
Grants/Transfer Payments.....		2,218	
Transportation.....		18,622	
Communication.....		92,945	
Supplies and Services.....		827,755	
Other Operating.....		100,868	
Minor Capital.....		1,010	
Net	<u>1,155,986</u>	<u>1,155,986</u>	-

5. Other Assembly Expenses

Main Estimate.....	4,951,000		
Personnel Services.....		3,468,602	
Transportation.....		54,152	
Communication.....		403,406	
Supplies and Services.....		418,372	
Debt Servicing.....		596	
Other Operating.....		274,202	
Minor Capital.....		81,453	
Net	4,951,000	4,700,783	250,217

6. Office of the Auditor General

Main Estimate.....	4,113,800		
Personnel Services.....		2,661,105	
Transportation.....		44,070	
Communication.....		128,385	
Supplies and Services.....		619,820	
Debt Servicing.....		698	
Other Operating.....		265,075	
Net	4,113,800	3,719,153	394,647

7. Office of the Ombudsman

Main Estimate.....	2,069,200		
Personnel Services.....		1,552,056	
Transportation.....		33,349	
Communication.....		63,462	
Supplies and Services.....		224,861	
Debt Servicing.....		40	
Other Operating.....		53,829	
Minor Capital.....		32,248	
Net	2,069,200	1,959,845	109,355

8. Office of the Chief Electoral Officer

Main Estimate.....	812,300		
Personnel Services.....		591,338	
Transportation.....		14,409	
Communication.....		14,941	
Supplies and Services.....		86,350	
Debt Servicing.....		135	
Other Operating.....		92,936	
Minor Capital.....		6,023	
Net	812,300	806,132	6,168

9. Office of the Children's Advocate

Main Estimate.....	566,900		
Personnel Services.....		389,377	
Transportation.....		17,302	
Communication.....		23,898	
Supplies and Services.....		108,064	
Debt Servicing.....		40	
Other Operating.....		20,621	
Minor Capital.....		1,275	
Net	566,900	560,577	6,323

10. Amortization of Capital Assets

Main Estimate.....	181,100		
Amortization.....		174,817	
Net	181,100	174,817	6,283
Department Total	22,861,942	22,088,949	772,993

Expense Summary by Category

Main Estimate.....	22,861,942		
Personnel Services.....		15,280,870	
Grants/Transfer Payments.....		2,218	
Transportation.....		181,904	
Communication.....		827,454	
Supplies and Services.....		2,307,766	
Debt Servicing.....		1,509	
Other Operating.....		3,190,402	
Minor Capital.....		122,009	
Amortization.....		174,817	
	22,861,942	22,088,949	772,993

EXECUTIVE COUNCIL (II)

1. General Administration

Main Estimate.....	3,556,000		
Personnel Services.....		2,305,868	
Grants/Transfer Payments.....		500,000	
Transportation.....		119,809	
Communication.....		108,668	
Supplies and Services.....		63,216	
Debt Servicing.....		152	
Other Operating.....		160,705	
Minor Capital.....		6,895	
Net	3,556,000	3,265,313	290,687

2. Amortization of Capital Assets

Main Estimate.....	14,900		
Amortization.....		14,596	
Net	14,900	14,596	304
Department Total	3,570,900	3,279,909	290,991

Expense Summary by Category

Main Estimate.....	3,570,900		
Personnel Services.....		2,305,868	
Grants/Transfer Payments.....		500,000	
Transportation.....		119,809	
Communication.....		108,668	
Supplies and Services.....		63,216	
Debt Servicing.....		152	
Other Operating.....		160,705	
Minor Capital.....		6,895	
Amortization.....		14,596	
	3,570,900	3,279,909	290,991

ABORIGINAL AND NORTHERN AFFAIRS (XIX)**1. Aboriginal and Northern Affairs Executive**

Main Estimate.....	893,100		
Main Estimate Transfer**.....	112,900		
Personnel Services.....	756,838		
Transportation.....	67,076		
Communication.....	34,325		
Supplies and Services.....	68,595		
Debt Servicing.....	64		
Other Operating.....	61,501		
Minor Capital.....	9,101		
Net	1,006,000	997,500	8,500

2. Aboriginal and Northern Affairs Operations

Main Estimate.....	20,382,500		
Main Estimate Transfer*.....	130,000		
Personnel Services.....	3,755,200		
Grants/Transfer Payments.....	12,470,635		
Transportation.....	462,731		
Communication.....	166,681		
Supplies and Services.....	2,421,451		
Debt Servicing.....	334		
Other Operating.....	590,239		
Minor Capital.....	78,765		
Net	20,512,500	19,946,036	566,464

3. Capital Grants

Main Estimate.....	3,193,300		
Grants/Transfer Payments.....	2,609,471		
Transportation.....	7,524		
Supplies and Services.....	273,272		
Other Operating.....	2,445		
Minor Capital.....	10,611		
Net	3,193,300	2,903,323	289,977

4. Amortization of Capital Assets

Main Estimate.....	135,000		
Amortization.....	128,872		
Net	135,000	128,872	6,128

Department Total

24,846,800 23,975,731 871,069

Expense Summary by Category

Main Estimate.....	24,603,900
Main Estimate Transfer*.....	130,000
Main Estimate Transfer**.....	112,900
Personnel Services.....	4,512,038
Grants/Transfer Payments.....	15,080,106
Transportation.....	537,331
Communication.....	201,006
Supplies and Services.....	2,763,318
Debt Servicing.....	398
Other Operating.....	654,185
Minor Capital.....	98,477
Amortization.....	128,872
	<hr/>
	24,846,800
	<hr/>
	23,975,731
	<hr/>
	871,069

ADVANCED EDUCATION (XLIV)

1. Administration and Finance

Main Estimate.....	601,200
Personnel Services.....	278,657
Transportation.....	15,273
Communication.....	18,805
Supplies and Services.....	244,678
Debt Servicing.....	10
Other Operating.....	3,278
Minor Capital.....	811
Net	<hr/>
	601,200
	<hr/>
	561,512
	<hr/>
	39,688

2. Support for Universities and Colleges

Main Estimate.....	333,332,600
Personnel Services.....	752,383
Grants/Transfer Payments.....	331,702,665
Transportation.....	3,287
Communication.....	7,279
Supplies and Services.....	65,312
Other Operating.....	207,503
Minor Capital.....	501
Net	<hr/>
	333,332,600
	<hr/>
	332,738,930
	<hr/>
	593,670

3. Student Financial Assistance and Tuition Rebates

Main Estimate.....	59,622,900
Special Warrant.....	339,800
Personnel Services.....	2,542,601
Grants/Transfer Payments.....	46,000,724
Transportation.....	20,764
Communication.....	216,385
Supplies and Services.....	1,031,042
Debt Servicing.....	3,820,586
Other Operating.....	2,264,793
Minor Capital.....	249,464
Net	<hr/>
	59,962,700
	<hr/>
	56,146,359
	<hr/>
	3,816,341

4. Capital Grants			
Main Estimate.....	19,720,600		
Grants/Transfer Payments.....		15,720,600	
Net	19,720,600	15,720,600	4,000,000
5. Amortization of Capital Assets			
Main Estimate.....	126,200		
Amortization.....		120,361	
Net	126,200	120,361	5,839
Department Total	413,743,300	405,287,762	8,455,538
Expense Summary by Category			
Main Estimate.....	413,403,500		
Special Warrant.....	339,800		
Personnel Services.....		3,573,641	
Grants/Transfer Payments.....		393,423,989	
Transportation.....		39,324	
Communication.....		242,469	
Supplies and Services.....		1,341,032	
Debt Servicing.....		3,820,596	
Other Operating.....		2,475,574	
Minor Capital.....		250,776	
Amortization.....		120,361	
	413,743,300	405,287,762	8,455,538

AGRICULTURE AND FOOD (III)

1. Administration and Finance			
Main Estimate.....	2,756,000		
Personnel Services.....		1,741,830	
Transportation.....		95,176	
Communication.....		80,991	
Supplies and Services.....		269,076	
Debt Servicing.....		13	
Other Operating.....		166,965	
Minor Capital.....		12,363	
Net	2,756,000	2,366,414	389,586
2. Risk Management and Income Support Programs			
Main Estimate.....	48,764,600		
Grants/Transfer Payments.....		47,221,724	
Net	48,764,600	47,221,724	1,542,876
3. Manitoba Agricultural Credit Corporation			
Main Estimate.....	6,284,100		
Grants/Transfer Payments.....		5,657,977	
Net	6,284,100	5,657,977	626,123

4. Agricultural Development and Marketing

Main Estimate.....	16,685,500		
Personnel Services.....		8,235,412	
Grants/Transfer Payments.....		3,115,794	
Transportation.....		526,225	
Communication.....		603,632	
Supplies and Services.....		2,081,251	
Debt Servicing.....		326	
Other Operating.....		877,919	
Minor Capital.....		134,753	
Net	16,685,500	15,575,312	1,110,188

5. Regional Agricultural Services

Main Estimate.....	15,390,200		
Main Estimate Transfer**.....	4,900		
Personnel Services.....		10,939,584	
Transportation.....		796,316	
Communication.....		373,771	
Supplies and Services.....		1,444,217	
Debt Servicing.....		48	
Other Operating.....		970,939	
Minor Capital.....		140,661	
Net	15,395,100	14,665,536	729,564

6. Policy and Economics

Main Estimate.....	2,663,800		
Personnel Services.....		1,529,739	
Transportation.....		113,621	
Communication.....		111,563	
Supplies and Services.....		467,453	
Other Operating.....		131,390	
Minor Capital.....		17,861	
Net	2,663,800	2,371,627	292,173

7. Agriculture Research and Development

Main Estimate.....	3,300,800		
Grants/Transfer Payments.....		1,600,800	
Transportation.....		45,595	
Communication.....		73,630	
Supplies and Services.....		979,209	
Debt Servicing.....		10	
Other Operating.....		24,433	
Minor Capital.....		14,690	
Net	3,300,800	2,738,367	562,433

8. Agriculture Disaster Aid Programming

Main Estimate.....	25,400,000		
Grants/Transfer Payments.....		25,400,000	
Net	25,400,000	25,400,000	-

9. Amortization of Capital Assets

Main Estimate.....	844,300		
Amortization.....		809,678	
Net	844,300	809,678	34,622
Department Total	122,094,200	116,806,635	5,287,565

Expense Summary by Category

Main Estimate.....	122,089,300		
Main Estimate Transfer**.....	4,900		
Personnel Services.....		22,446,565	
Grants/Transfer Payments.....		82,996,295	
Transportation.....		1,576,933	
Communication.....		1,243,587	
Supplies and Services.....		5,241,206	
Debt Servicing.....		397	
Other Operating.....		2,171,646	
Minor Capital.....		320,328	
Amortization.....		809,678	
	122,094,200	116,806,635	5,287,565

CIVIL SERVICE COMMISSION (XVII)

1. Civil Service Commission

Main Estimate.....	4,049,400		
Main Estimate Transfer**.....	132,250		
Personnel Services.....		2,576,178	
Transportation.....		50,703	
Communication.....		67,335	
Supplies and Services.....		575,642	
Debt Servicing.....		52	
Other Operating.....		244,769	
Minor Capital.....		9,987	
Recoveries into Appropriation.....		(86,882)	
Net	4,181,650	3,437,784	743,866

2. Amortization of Capital Assets

Main Estimate.....	101,100		
Amortization.....		97,092	
Net	101,100	97,092	4,008
Department Total	4,282,750	3,534,876	747,874

Expense Summary by Category

Main Estimate.....	4,150,500
Main Estimate Transfer**.....	132,250
Personnel Services.....	2,576,178
Transportation.....	50,703
Communication.....	67,335
Supplies and Services.....	575,642
Debt Servicing.....	52
Other Operating.....	244,769
Minor Capital.....	9,987
Amortization.....	97,092
Recoveries into Appropriation.....	(86,882)
	4,282,750
	3,534,876
	747,874

COMMUNITY SUPPORT PROGRAMS (XXXIII)

1. Community Support Programs

Main Estimate.....	6,029,000
Personnel Services.....	144,828
Grants/Transfer Payments.....	5,811,300
Transportation.....	559
Communication.....	3,539
Supplies and Services.....	19,197
Debt Servicing.....	7
Other Operating.....	10,272
Recoveries into Appropriation.....	(200,000)
Net	6,029,000
	5,789,702
	239,298

2. Amortization of Capital Assets

Main Estimate.....	3,800
Amortization.....	3,545
Net	3,800
	3,545
	255

Department Total

6,032,800 5,793,247 239,553

Expense Summary by Category

Main Estimate.....	6,032,800
Personnel Services.....	144,828
Grants/Transfer Payments.....	5,811,300
Transportation.....	559
Communication.....	3,539
Supplies and Services.....	19,197
Debt Servicing.....	7
Other Operating.....	10,272
Amortization.....	3,545
Recoveries into Appropriation.....	(200,000)
	6,032,800
	5,793,247
	239,553

CONSERVATION (XII)**1. Administration and Finance**

Main Estimate.....	6,223,600		
Personnel Services.....		4,361,083	
Transportation.....		187,788	
Communication.....		265,209	
Supplies and Services.....		635,918	
Debt Servicing.....		6,101	
Other Operating.....		540,874	
Minor Capital.....		40,715	
Net	<u>6,223,600</u>	<u>6,037,688</u>	<u>185,912</u>

2. Conservation Support Services

Main Estimate.....	1,664,500		
Personnel Services.....		2,131,257	
Transportation.....		213,590	
Communication.....		224,265	
Supplies and Services.....		160,872	
Debt Servicing.....		2,688	
Other Operating.....		31,932	
Minor Capital.....		41,309	
Recoveries into Appropriation.....		(1,452,227)	
Net	<u>1,664,500</u>	<u>1,353,686</u>	<u>310,814</u>

3. Regional Operations

Main Estimate.....	46,591,300		
Personnel Services.....		27,824,565	
Grants/Transfer Payments.....		75	
Transportation.....		7,821,275	
Communication.....		909,350	
Supplies and Services.....		4,889,268	
Debt Servicing.....		2,117	
Other Operating.....		2,751,120	
Minor Capital.....		208,882	
Net	<u>46,591,300</u>	<u>44,406,652</u>	<u>2,184,648</u>

4. Conservation Programs

Main Estimate.....	55,012,900		
Main Estimate Transfer**	314,212		
Personnel Services.....		29,983,356	
Grants/Transfer Payments.....		1,812,386	
Transportation.....		2,592,110	
Communication.....		1,071,529	
Supplies and Services.....		15,551,732	
Debt Servicing.....		32,181	
Other Operating.....		2,308,349	
Minor Capital.....		478,805	
Recoveries into Appropriation.....		(17,573)	
Net	<u>55,327,112</u>	<u>53,812,875</u>	<u>1,514,237</u>

5. Environmental Stewardship

Main Estimate.....	4,164,800
Personnel Services.....	2,438,548
Grants/Transfer Payments.....	91,438
Transportation.....	143,130
Communication.....	99,297
Supplies and Services.....	799,575
Debt Servicing.....	32
Other Operating.....	176,756
Minor Capital.....	1,669
Net	<u>4,164,800</u> <u>3,750,445</u> <u>414,355</u>

6. Clean Environment Commission

Main Estimate.....	536,100
Special Warrant.....	62,800
Personnel Services.....	297,911
Transportation.....	29,987
Communication.....	77,686
Supplies and Services.....	121,617
Debt Servicing.....	3
Other Operating.....	59,117
Minor Capital.....	868
Net	<u>598,900</u> <u>587,189</u> <u>11,711</u>

7. International Institute for Sustainable Development

Main Estimate.....	1,145,900
Grants/Transfer Payments.....	1,059,958
Net	<u>1,145,900</u> <u>1,059,958</u> <u>85,942</u>

8. Infrastructure and Minor Capital Projects

Main Estimate.....	9,665,300
Personnel Services.....	104,539
Grants/Transfer Payments.....	5,000
Transportation.....	301,008
Communication.....	408,485
Supplies and Services.....	7,442,631
Debt Servicing.....	1,468
Other Operating.....	55,440
Minor Capital.....	661,963
Net	<u>9,665,300</u> <u>8,980,534</u> <u>684,766</u>

9. Amortization of Capital Assets

Main Estimate.....	2,769,900
Amortization.....	2,515,582
Net	<u>2,769,900</u> <u>2,515,582</u> <u>254,318</u>

10. Flood Proofing Programs

Main Estimate.....	20,502,300		
Main Estimate Transfer*.....	1,930,800		
Personnel Services.....	310,442		
Grants/Transfer Payments.....	6,910,268		
Transportation.....	61,865		
Communication.....	22,557		
Supplies and Services.....	8,719,741		
Debt Servicing.....	9		
Other Operating.....	863,249		
Minor Capital.....	5,454,783		
Net	<u>22,433,100</u>	<u>22,342,914</u>	<u>90,186</u>
Department Total	<u>150,584,412</u>	<u>144,847,523</u>	<u>5,736,889</u>

Expense Summary by Category

Main Estimate.....	148,276,600		
Main Estimate Transfer*.....	1,930,800		
Main Estimate Transfer**.....	314,212		
Special Warrant.....	62,800		
Personnel Services.....	67,451,701		
Grants/Transfer Payments.....	9,879,125		
Transportation.....	11,350,753		
Communication.....	3,055,059		
Supplies and Services.....	38,321,354		
Debt Servicing.....	44,599		
Other Operating.....	6,810,156		
Minor Capital.....	6,888,994		
Amortization.....	2,515,582		
Recoveries into Appropriation.....	(1,469,800)		
	<u>150,584,412</u>	<u>144,847,523</u>	<u>5,736,889</u>

CONSUMER AND CORPORATE AFFAIRS (V)

1. Administration and Finance

Main Estimate.....	1,244,400		
Personnel Services.....	1,089,618		
Transportation.....	10,773		
Communication.....	43,137		
Supplies and Services.....	213,265		
Debt Servicing.....	44		
Other Operating.....	3,910		
Minor Capital.....	16,276		
Recoveries into Appropriation.....	(180,500)		
Net	<u>1,244,400</u>	<u>1,196,523</u>	<u>47,877</u>

2. Consumer Affairs			
Main Estimate.....	5,917,600		
Personnel Services.....		4,394,316	
Grants/Transfer Payments.....		87,700	
Transportation.....		55,330	
Communication.....		182,892	
Supplies and Services.....		570,125	
Debt Servicing.....		110	
Other Operating.....		352,823	
Minor Capital.....		54,039	
Net	5,917,600	5,697,335	220,265

3. Corporate Affairs			
Main Estimate.....	2,361,800		
Personnel Services.....		1,194,490	
Transportation.....		35,194	
Communication.....		41,553	
Supplies and Services.....		614,878	
Other Operating.....		119,256	
Minor Capital.....		9,838	
Net	2,361,800	2,015,209	346,591

4. Amortization of Capital Assets			
Main Estimate.....	233,900		
Amortization.....		219,918	
Net	233,900	219,918	13,982
Department Total	9,757,700	9,128,985	628,715

Expense Summary by Category			
Main Estimate.....	9,757,700		
Personnel Services.....		6,678,424	
Grants/Transfer Payments.....		87,700	
Transportation.....		101,297	
Communication.....		267,582	
Supplies and Services.....		1,398,268	
Debt Servicing.....		154	
Other Operating.....		475,989	
Minor Capital.....		80,153	
Amortization.....		219,918	
Recoveries into Appropriation.....		(180,500)	
Net	9,757,700	9,128,985	628,715

CULTURE, HERITAGE AND TOURISM (XIV)**1. Administration and Finance**

Main Estimate.....	2,841,000		
Personnel Services.....		2,046,891	
Transportation.....		64,662	
Communication.....		90,867	
Supplies and Services.....		300,552	
Debt Servicing.....		188	
Other Operating.....		183,126	
Minor Capital.....		22,677	
Net	2,841,000	2,708,963	132,037

2. Culture, Heritage and Recreation Programs

Main Estimate.....	32,927,000		
Personnel Services.....		4,218,657	
Grants/Transfer Payments.....		27,510,055	
Transportation.....		207,668	
Communication.....		287,491	
Supplies and Services.....		668,527	
Debt Servicing.....		57	
Other Operating.....		648,320	
Minor Capital.....		46,119	
Recoveries into Appropriation.....		(875,000)	
Net	32,927,000	32,711,894	215,106

3. Information Resources

Main Estimate.....	10,988,000		
Main Estimate Transfer*	100,000		
Main Estimate Transfer**	4,500		
Personnel Services.....		7,777,878	
Transportation.....		64,102	
Communication.....		2,942,410	
Supplies and Services.....		2,617,372	
Debt Servicing.....		1,968	
Other Operating.....		687,491	
Minor Capital.....		105,794	
Recoveries into Appropriation.....		(3,337,316)	
Net	11,092,500	10,859,699	232,801

4. Tourism

Main Estimate.....	7,743,700		
Personnel Services.....		2,128,881	
Grants/Transfer Payments.....		614,289	
Transportation.....		187,413	
Communication.....		3,317,562	
Supplies and Services.....		963,646	
Debt Servicing.....		400	
Other Operating.....		476,896	
Social Assistance Related.....		8,358	
Minor Capital.....		9,326	
Net	7,743,700	7,706,771	36,929

5. Capital Grants

Main Estimate.....	4,705,900		
Grants/Transfer Payments.....		4,236,599	
Communication.....		780	
Supplies and Services.....		49	
Other Operating.....		(829)	
Net	4,705,900	4,236,599	469,301

6. Amortization of Capital Assets

Main Estimate.....	609,600		
Amortization.....		567,534	
Net	609,600	567,534	42,066

Department Total

59,919,700 58,791,460 1,128,240

Expense Summary by Category

Main Estimate.....	59,815,200		
Main Estimate Transfer*.....	100,000		
Main Estimate Transfer**.....	4,500		
Personnel Services.....		16,172,307	
Grants/Transfer Payments.....		32,360,943	
Transportation.....		523,845	
Communication.....		6,639,110	
Supplies and Services.....		4,550,146	
Debt Servicing.....		2,613	
Other Operating.....		1,995,004	
Social Assistance Related.....		8,358	
Minor Capital.....		183,916	
Amortization.....		567,534	
Recoveries into Appropriation.....		(4,212,316)	
	59,919,700	58,791,460	1,128,240

EDUCATION, TRAINING AND YOUTH (XVI)

1. Administration and Finance

Main Estimate.....	4,656,100		
Main Estimate Transfer**.....	87,400		
Special Warrant.....	56,000		
Personnel Services.....		3,712,600	
Grants/Transfer Payments.....		1,000	
Transportation.....		74,801	
Communication.....		130,539	
Supplies and Services.....		508,529	
Debt Servicing.....		50	
Other Operating.....		431,570	
Minor Capital.....		1,417	
Recoveries into Appropriation.....		(300,000)	
Net	4,799,500	4,560,506	238,994

2. School Programs

Main Estimate.....	25,003,400		
Main Estimate Transfer**	4,900	4,900	
Personnel Services.....		13,745,886	
Grants/Transfer Payments.....		203,925	
Transportation.....		909,737	
Communication.....		1,100,645	
Supplies and Services.....		5,057,269	
Debt Servicing.....		2,021	
Other Operating.....		2,316,526	
Social Assistance Related.....		178,988	
Minor Capital.....		802,164	
Net	25,008,300	24,317,161	691,139

3. Bureau de l'education francaise

Main Estimate.....	8,351,400		
Personnel Services.....		2,855,991	
Grants/Transfer Payments.....		1,965,512	
Transportation.....		113,155	
Communication.....		254,759	
Supplies and Services.....		2,500,709	
Debt Servicing.....		59	
Other Operating.....		615,367	
Minor Capital.....		27,604	
Net	8,351,400	8,333,156	18,244

4. Education and School Tax Credits

Main Estimate.....	177,394,000		
Grants/Transfer Payments.....		169,627,343	
Net	177,394,000	169,627,343	7,766,657

5. Support to Schools

Main Estimate.....	737,932,500		
Personnel Services.....		2,645,861	
Grants/Transfer Payments.....		729,537,555	
Transportation.....		71,061	
Communication.....		91,056	
Supplies and Services.....		3,430,183	
Debt Servicing.....		1,200	
Other Operating.....		428,229	
Minor Capital.....		245,627	
Net	737,932,500	736,450,772	1,481,728

6. Training and Continuing Education

Main Estimate.....	95,968,200		
Main Estimate Transfer**.....	7,900		
Personnel Services.....		18,004,000	
Grants/Transfer Payments.....		15,851,676	
Transportation.....		690,074	
Communication.....		851,806	
Supplies and Services.....		3,268,649	
Debt Servicing.....		1,324	
Other Operating.....		2,635,471	
Social Assistance Related.....		56,005,809	
Minor Capital.....		112,460	
Recoveries into Appropriation.....		(3,808,850)	
Net	<u>95,976,100</u>	<u>93,612,419</u>	<u>2,363,681</u>

7. Capital Grants for School Divisions

Main Estimate.....	25,050,400		
Grants/Transfer Payments.....		25,050,400	
Net	<u>25,050,400</u>	<u>25,050,400</u>	<u>-</u>

8. Amortization of Capital Assets

Main Estimate.....	1,814,300		
Amortization.....		1,752,989	
Net	<u>1,814,300</u>	<u>1,752,989</u>	<u>61,311</u>
Department Total	<u>1,076,326,500</u>	<u>1,063,704,746</u>	<u>12,621,754</u>

Expense Summary by Category

Main Estimate.....	1,076,170,300		
Main Estimate Transfer**.....	100,200		
Special Warrant.....	56,000		
Personnel Services.....		40,964,338	
Grants/Transfer Payments.....		942,237,411	
Transportation.....		1,858,828	
Communication.....		2,409,435	
Supplies and Services.....		14,765,339	
Debt Servicing.....		4,654	
Other Operating.....		6,446,533	
Social Assistance Related.....		56,184,797	
Minor Capital.....		1,189,272	
Amortization.....		1,752,989	
Recoveries into Appropriation.....		(4,108,850)	
Net	<u>1,076,326,500</u>	<u>1,063,704,746</u>	<u>12,621,754</u>

EMPLOYEE PENSIONS AND OTHER COSTS (VI)**1. Employee Pensions and Other Costs**

Main Estimate.....	57,358,200		
Main Estimate Transfer**.....	7,425,000		
Personnel Services.....		134,434,356	
Recoveries into Appropriation.....		(67,889,490)	
Net	64,783,200	66,544,866	(1,761,666)
Department Total	64,783,200	66,544,866	(1,761,666)

Expense Summary by Category

Main Estimate.....	57,358,200		
Main Estimate Transfer**.....	7,425,000		
Personnel Services.....		134,434,356	
Recoveries into Appropriation.....		(67,889,490)	
Net	64,783,200	66,544,866	(1,761,666)

FAMILY SERVICES AND HOUSING (IX)**1. Administration and Finance**

Main Estimate.....	9,699,600		
Personnel Services.....		6,815,249	
Transportation.....		178,145	
Communication.....		235,792	
Supplies and Services.....		2,186,167	
Debt Servicing.....		257	
Other Operating.....		(1,060,602)	
Minor Capital.....		347,215	
Net	9,699,600	8,702,223	997,377

2. Employment and Income Assistance

Main Estimate.....	342,413,700		
Special Warrant.....	2,315,500		
Personnel Services.....		20,497,702	
Grants/Transfer Payments.....		301,300	
Transportation.....		490,728	
Communication.....		1,271,511	
Supplies and Services.....		2,357,869	
Debt Servicing.....		3,788	
Other Operating.....		4,344,862	
Social Assistance Related.....		315,084,778	
Minor Capital.....		29,198	
Net	344,729,200	344,381,736	347,464

3. Community Living

Main Estimate.....	165,336,400		
Main Estimate Transfer**.....	4,900		
Personnel Services.....	46,340,263		
Grants/Transfer Payments.....	21,037,000		
Transportation.....	1,315,001		
Communication.....	635,221		
Supplies and Services.....	4,119,321		
Debt Servicing.....	697		
Other Operating.....	2,054,794		
Social Assistance Related.....	86,367,765		
Minor Capital.....	315,539		
Recoveries into Appropriation.....	(148,825)		
Net	<u>165,341,300</u>	<u>162,036,776</u>	<u>3,304,524</u>

4. Child and Family Services

Main Estimate.....	242,067,300		
Main Estimate Transfer**.....	113,800		
Special Warrant.....	15,904,700		
Personnel Services.....	11,639,526		
Grants/Transfer Payments.....	161,388,346		
Transportation.....	640,805		
Communication.....	535,979		
Supplies and Services.....	3,329,894		
Debt Servicing.....	181		
Other Operating.....	3,599,658		
Social Assistance Related.....	76,020,455		
Minor Capital.....	21,527		
Net	<u>258,085,800</u>	<u>257,176,371</u>	<u>909,429</u>

5. Housing

Main Estimate.....	43,427,000		
Personnel Services.....	3,704,232		
Grants/Transfer Payments.....	28,257,038		
Transportation.....	49,601		
Communication.....	177,804		
Supplies and Services.....	529,248		
Debt Servicing.....	16,385		
Other Operating.....	104,777		
Minor Capital.....	4,131		
Net	<u>43,427,000</u>	<u>32,843,216</u>	<u>10,583,784</u>

6. Amortization of Capital Assets

Main Estimate.....	5,633,700		
Amortization.....	5,343,420		
Net	<u>5,633,700</u>	<u>5,343,420</u>	<u>290,280</u>
Department Total	<u>826,916,600</u>	<u>810,483,742</u>	<u>16,432,858</u>

Expense Summary by Category

Main Estimate.....	808,577,700		
Main Estimate Transfer**.....	118,700		
Special Warrant.....	18,220,200		
Personnel Services.....	88,996,972		
Grants/Transfer Payments.....	210,983,684		
Transportation.....	2,674,280		
Communication.....	2,856,307		
Supplies and Services.....	12,522,499		
Debt Servicing.....	21,308		
Other Operating.....	9,043,489		
Social Assistance Related.....	477,472,998		
Minor Capital.....	717,610		
Amortization.....	5,343,420		
Recoveries into Appropriation.....	(148,825)		
	<u>826,916,600</u>	<u>810,483,742</u>	<u>16,432,858</u>

FINANCE (VII)

1. Administration and Finance

Main Estimate.....	1,461,700		
Main Estimate Transfer*.....	532,300		
Personnel Services.....	1,262,568		
Transportation.....	46,426		
Communication.....	88,008		
Supplies and Services.....	318,809		
Debt Servicing.....	159		
Other Operating.....	113,841		
Minor Capital.....	42,660		
Net	<u>1,994,000</u>	<u>1,872,471</u>	<u>121,529</u>

2. Treasury

Main Estimate.....	1,682,500		
Personnel Services.....	1,239,946		
Transportation.....	11,270		
Communication.....	31,363		
Supplies and Services.....	136,494		
Debt Servicing.....	232		
Other Operating.....	35,056		
Minor Capital.....	22,474		
Net	<u>1,682,500</u>	<u>1,476,835</u>	<u>205,665</u>

3. Comptroller

Main Estimate.....	15,141,500		
Personnel Services.....	7,345,768		
Transportation.....	43,662		
Communication.....	390,365		
Supplies and Services.....	3,080,100		
Debt Servicing.....	1,305		
Other Operating.....	3,131,371		
Minor Capital.....	403,634		
Recoveries into Appropriation.....	(316,639)		
Net	<u>15,141,500</u>	<u>14,079,566</u>	<u>1,061,934</u>

4. Taxation

Main Estimate.....	15,897,500		
Personnel Services.....		9,545,080	
Transportation.....		369,400	
Communication.....		583,572	
Supplies and Services.....		963,352	
Debt Servicing.....		185,138	
Other Operating.....		3,304,543	
Minor Capital.....		23,937	
Net	15,897,500	14,975,022	922,478

5. Federal-Provincial Relations and Research

Main Estimate.....	2,483,700		
Main Estimate Transfer**	1,027,500		
Personnel Services.....		1,685,741	
Transportation.....		52,653	
Communication.....		242,843	
Supplies and Services.....		1,341,620	
Debt Servicing.....		(45)	
Other Operating.....		178,524	
Minor Capital.....		8,643	
Net	3,511,200	3,509,979	1,221

6. Insurance and Risk Management

Main Estimate.....	375,100		
Personnel Services.....		311,792	
Transportation.....		1,942	
Communication.....		4,131	
Supplies and Services.....		22,175	
Other Operating.....		1,579,802	
Recoveries into Appropriation.....		(1,561,451)	
Net	375,100	358,391	16,709

7. Treasury Board Secretariat

Main Estimate.....	5,202,500		
Personnel Services.....		3,853,320	
Transportation.....		29,497	
Communication.....		78,026	
Supplies and Services.....		577,005	
Other Operating.....		248,147	
Minor Capital.....		3,854	
Net	5,202,500	4,789,849	412,651

8. Office of Information Technology

Main Estimate.....	4,696,000		
Personnel Services.....		1,810,357	
Transportation.....		20,862	
Communication.....		114,110	
Supplies and Services.....		595,115	
Debt Servicing.....		152	
Other Operating.....		989,973	
Minor Capital.....		457,087	
Recoveries into Appropriation.....		(84,580)	
Net	4,696,000	3,903,076	792,924

9. Amortization of Capital Assets			
Main Estimate.....	1,685,000		
Amortization.....		5,004,101	
Recoveries into Appropriation.....		(3,444,580)	
Net	<u>1,685,000</u>	<u>1,559,521</u>	<u>125,479</u>
10. Net Tax Credit Payments			
Main Estimate.....	53,940,000		
Grants/Transfer Payments.....		233,344,406	
Recoveries into Appropriation.....		(180,697,750)	
Net	<u>53,940,000</u>	<u>52,646,656</u>	<u>1,293,344</u>
11. Public Debt (Statutory)			
Main Estimate.....	414,127,872		
Transportation.....		48,188	
Communication.....		237,754	
Supplies and Services.....		515,301	
Debt Servicing.....		413,244,063	
Other Operating.....		82,566	
Net	<u>414,127,872</u>	<u>414,127,872</u>	<u>-</u>
Department Total	<u>518,253,172</u>	<u>513,299,238</u>	<u>4,953,934</u>
Expense Summary by Category			
Main Estimate.....	516,693,372		
Main Estimate Transfer*.....	532,300		
Main Estimate Transfer**.....	1,027,500		
Personnel Services.....		27,054,572	
Grants/Transfer Payments.....		233,344,406	
Transportation.....		623,900	
Communication.....		1,770,172	
Supplies and Services.....		7,549,971	
Debt Servicing.....		413,431,004	
Other Operating.....		9,663,823	
Minor Capital.....		962,289	
Amortization.....		5,004,101	
Recoveries into Appropriation.....		(186,105,000)	
	<u>518,253,172</u>	<u>513,299,238</u>	<u>4,953,934</u>

HEALTH (XXI)

1. Administration and Finance			
Main Estimate.....	7,244,800		
Special Warrant.....	80,500		
Personnel Services.....		5,479,969	
Transportation.....		107,104	
Communication.....		303,488	
Supplies and Services.....		894,538	
Debt Servicing.....		17,279	
Other Operating.....		420,193	
Minor Capital.....		12,459	
Net	<u>7,325,300</u>	<u>7,235,030</u>	<u>90,270</u>

2. Program Support Services

Main Estimate.....	29,534,300		
Personnel Services.....		14,097,699	
Grants/Transfer Payments.....		4,499,394	
Transportation.....		134,165	
Communication.....		649,751	
Supplies and Services.....		2,005,942	
Debt Servicing.....		267	
Other Operating.....		7,282,429	
Minor Capital.....		22,035	
Net	<u>29,534,300</u>	<u>28,691,682</u>	<u>842,618</u>

3. External Programs and Operations

Main Estimate.....	66,821,100		
Main Estimate Transfer*	208,000		
Special Warrant.....	503,900		
Personnel Services.....		34,916,049	
Grants/Transfer Payments.....		5,619,909	
Transportation.....		3,719,225	
Communication.....		1,674,246	
Supplies and Services.....		19,179,093	
Debt Servicing.....		8,824	
Other Operating.....		1,017,223	
Social Assistance Related.....		77,497	
Minor Capital.....		951,043	
Net	<u>67,533,000</u>	<u>67,163,109</u>	<u>369,891</u>

4. Health Services Insurance Fund

Main Estimate.....	2,394,606,200		
Special Warrant.....	106,646,100		
Personnel Services.....		158,519	
Grants/Transfer Payments.....		2,480,669,976	
Transportation.....		442,031	
Communication.....		298,281	
Supplies and Services.....		62,721	
Debt Servicing.....		(17,008)	
Other Operating.....		118,251	
Net	<u>2,501,252,300</u>	<u>2,481,732,771</u>	<u>19,519,529</u>

5. Addictions Foundation of Manitoba

Main Estimate.....	11,511,600		
Grants/Transfer Payments.....		11,511,600	
Net	<u>11,511,600</u>	<u>11,511,600</u>	<u>-</u>

6. Capital Grants

Main Estimate.....	75,657,900		
Main Estimate Transfer*	2,842,500		
Grants/Transfer Payments.....		70,562,865	
Supplies and Services.....		133,765	
Net	<u>78,500,400</u>	<u>70,696,630</u>	<u>7,803,770</u>

7. Amortization of Capital Assets

Main Estimate.....	2,420,100
Special Warrant.....	33,400
Amortization.....	2,352,043
Net	2,453,500
	<u>2,352,043</u>
	<u>101,457</u>
Department Total	<u>2,698,110,400</u>
	<u>2,669,382,865</u>
	<u>28,727,535</u>

Expense Summary by Category

Main Estimate.....	2,587,796,000
Main Estimate Transfer*	3,050,500
Special Warrant.....	107,263,900
Personnel Services.....	54,652,236
Grants/Transfer Payments.....	2,572,863,744
Transportation.....	4,402,525
Communication.....	2,925,766
Supplies and Services.....	22,276,059
Debt Servicing.....	9,362
Other Operating.....	8,838,096
Social Assistance Related.....	77,497
Minor Capital.....	985,537
Amortization.....	2,352,043
	<u>2,698,110,400</u>
	<u>2,669,382,865</u>
	<u>28,727,535</u>

HEALTHY CHILD MANITOBA (XXXIV)

1. Healthy Child Initiative

Main Estimate.....	18,207,300
Personnel Services.....	1,118,145
Grants/Transfer Payments.....	12,277,604
Transportation.....	83,035
Communication.....	339,766
Supplies and Services.....	602,789
Debt Servicing.....	84
Other Operating.....	516,945
Social Assistance Related.....	1,520,331
Minor Capital.....	14,476
Net	<u>18,207,300</u>
	<u>16,473,174</u>
	<u>1,734,126</u>

2. Amortization of Capital Assets

Main Estimate.....	74,000
Amortization.....	36,410
Net	<u>74,000</u>
	<u>36,410</u>
	<u>37,590</u>

Department Total

18,281,300	16,509,584	1,771,716
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Expense Summary by Category

Main Estimate.....	18,281,300		
Personnel Services.....		1,118,145	
Grants/Transfer Payments.....		12,277,604	
Transportation.....		83,035	
Communication.....		339,766	
Supplies and Services.....		602,789	
Debt Servicing.....		84	
Other Operating.....		516,945	
Social Assistance Related.....		1,520,331	
Minor Capital.....		14,476	
Amortization.....		36,410	
	<u>18,281,300</u>	<u>16,509,584</u>	<u>1,771,716</u>

INDUSTRY, TRADE AND MINES (X)

1. Administration and Finance

Main Estimate.....	4,009,500		
Personnel Services.....		2,641,717	
Grants/Transfer Payments.....		9,338	
Transportation.....		118,029	
Communication.....		149,612	
Supplies and Services.....		390,758	
Debt Servicing.....		481	
Other Operating.....		251,862	
Minor Capital.....		26,327	
Amortization.....		4,333	
Recoveries into Appropriation.....		(83,600)	
Net	<u>4,009,500</u>	<u>3,508,857</u>	<u>500,643</u>

2. Business Services

Main Estimate.....	20,802,000		
Personnel Services.....		4,401,083	
Grants/Transfer Payments.....		1,766,022	
Transportation.....		302,022	
Communication.....		613,115	
Supplies and Services.....		1,745,438	
Debt Servicing.....		6,908,391	
Other Operating.....		892,880	
Minor Capital.....		17,479	
Recoveries into Appropriation.....		(2,433,395)	
Net	<u>20,802,000</u>	<u>14,213,035</u>	<u>6,588,965</u>

3. Mineral Resources

Main Estimate.....	8,834,900		
Personnel Services.....		5,812,272	
Transportation.....		492,377	
Communication.....		241,203	
Supplies and Services.....		1,198,481	
Debt Servicing.....		5,294	
Other Operating.....		626,392	
Minor Capital.....		42,756	
Net	<u>8,834,900</u>	<u>8,418,775</u>	<u>416,125</u>

4. Community and Economic Development

Main Estimate.....	1,479,600		
Personnel Services.....	745,020		
Transportation.....	35,462		
Communication.....	50,856		
Supplies and Services.....	113,185		
Debt Servicing.....	20		
Other Operating.....	98,067		
Minor Capital.....	19,728		
Net	1,479,600	1,062,338	417,262

5. Manitoba Research, Innovation and Technology

Main Estimate.....	15,093,100		
Personnel Services.....	1,169,123		
Grants/Transfer Payments.....	11,189,644		
Transportation.....	81,105		
Communication.....	234,314		
Supplies and Services.....	420,028		
Debt Servicing.....	274		
Other Operating.....	139,674		
Minor Capital.....	142		
Net	15,093,100	13,234,304	1,858,796

6. Amortization of Capital Assets

Main Estimate.....	526,700		
Amortization.....	472,624		
Net	526,700	472,624	54,076
Department Total	50,745,800	40,909,933	9,835,867

Expense Summary by Category

Main Estimate.....	50,745,800		
Personnel Services.....	14,769,215		
Grants/Transfer Payments.....	12,965,004		
Transportation.....	1,028,995		
Communication.....	1,289,100		
Supplies and Services.....	3,867,890		
Debt Servicing.....	6,914,460		
Other Operating.....	2,008,875		
Minor Capital.....	106,432		
Amortization.....	476,957		
Recoveries into Appropriation.....	(2,516,995)		
Net	50,745,800	40,909,933	9,835,867

INTERGOVERNMENTAL AFFAIRS (XIII)**1. Administration and Finance**

Main Estimate.....	2,471,500		
Personnel Services.....		1,582,054	
Transportation.....		78,711	
Communication.....		57,956	
Supplies and Services.....		193,854	
Debt Servicing.....		71	
Other Operating.....		168,348	
Minor Capital.....		7,265	
Net	2,471,500	2,088,259	383,241

2. Boards

Main Estimate.....	990,500		
Personnel Services.....		554,891	
Transportation.....		23,722	
Communication.....		18,793	
Supplies and Services.....		169,637	
Other Operating.....		45,102	
Minor Capital.....		1,791	
Net	990,500	813,936	176,564

3. Community and Land Use Planning Services

Main Estimate.....	3,694,700		
Personnel Services.....		3,163,422	
Transportation.....		110,648	
Communication.....		81,460	
Supplies and Services.....		365,736	
Debt Servicing.....		18	
Other Operating.....		456,639	
Minor Capital.....		29,496	
Recoveries into Appropriation.....		(467,463)	
Net	3,694,700	3,739,956	(45,256)

4. Provincial-Municipal Support Services

Main Estimate.....	9,597,700		
Personnel Services.....		7,680,030	
Transportation.....		349,932	
Communication.....		344,208	
Supplies and Services.....		1,279,514	
Debt Servicing.....		65	
Other Operating.....		1,074,599	
Minor Capital.....		261,841	
Recoveries into Appropriation.....		(2,406,100)	
Net	9,597,700	8,584,089	1,013,611

5. Economic and Community Development Services

Main Estimate.....	35,669,200		
Personnel Services.....		3,026,917	
Grants/Transfer Payments.....		28,944,824	
Transportation.....		166,850	
Communication.....		271,851	
Supplies and Services.....		669,367	
Debt Servicing.....		64,119	
Other Operating.....		785,548	
Minor Capital.....		20,507	
Recoveries into Appropriation.....		(1,425,558)	
Net	35,669,200	32,524,425	3,144,775

6. Financial Assistance to Municipalities

Main Estimate.....	73,450,500		
Grants/Transfer Payments.....		111,107,425	
Other Operating.....		(3,915,289)	
Recoveries into Appropriation.....		(37,482,619)	
Net	73,450,500	69,709,517	3,740,983

7. Canada-Manitoba Agreements

Main Estimate.....	14,116,200		
Personnel Services.....		459,474	
Grants/Transfer Payments.....		12,385,284	
Transportation.....		9,944	
Communication.....		113,257	
Supplies and Services.....		185,196	
Other Operating.....		597,892	
Minor Capital.....		17,739	
Net	14,116,200	13,768,786	347,414

8. Neighbourhoods Alive!

Main Estimate.....	3,000,000		
Personnel Services.....		168,123	
Grants/Transfer Payments.....		2,660,911	
Transportation.....		26,376	
Communication.....		25,877	
Supplies and Services.....		45,949	
Debt Servicing.....		6	
Other Operating.....		13,724	
Minor Capital.....		4,002	
Net	3,000,000	2,944,968	55,032

9. Amortization of Capital Assets

Main Estimate.....	463,400		
Amortization.....		449,937	
Net	463,400	449,937	13,463

Department Total

	143,453,700	134,623,873	8,829,827
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Expense Summary by Category

Main Estimate.....	143,453,700		
Personnel Services.....		16,634,911	
Grants/Transfer Payments.....		155,098,444	
Transportation.....		766,183	
Communication.....		913,402	
Supplies and Services.....		2,909,253	
Debt Servicing.....		64,279	
Other Operating.....		(773,437)	
Minor Capital.....		342,641	
Amortization.....		449,937	
Recoveries into Appropriation.....		(41,781,740)	
	<u>143,453,700</u>	<u>134,623,873</u>	<u>8,829,827</u>

JUSTICE (IV)

1. Administration and Finance

Main Estimate.....	4,062,500		
Main Estimate Transfer**	30,500		
Special Warrant.....	628,900		
Personnel Services.....		3,284,268	
Transportation.....		79,477	
Communication.....		120,505	
Supplies and Services.....		556,666	
Debt Servicing.....		61	
Other Operating.....		337,685	
Minor Capital.....		55,074	
Net	<u>4,721,900</u>	<u>4,433,736</u>	<u>288,164</u>

2. Criminal Justice

Main Estimate.....	87,477,300		
Main Estimate Transfer**	404,300		
Main Estimate Transfer***	1,063,100		
Special Warrant.....	1,058,200		
Personnel Services.....		12,609,756	
Grants/Transfer Payments.....		1,551,501	
Transportation.....		1,056,681	
Communication.....		387,196	
Supplies and Services.....		68,828,936	
Debt Servicing.....		2,103,607	
Other Operating.....		4,040,817	
Minor Capital.....		50,642	
Recoveries into Appropriation.....		(100,337)	
Net	<u>90,002,900</u>	<u>90,528,799</u>	<u>(525,899)</u>

3. Civil Justice

Main Estimate.....	19,516,900		
Main Estimate Transfer**.....	220,200		
Personnel Services.....	11,314,360		
Grants/Transfer Payments.....	60,000		
Transportation.....	254,701		
Communication.....	119,630		
Supplies and Services.....	740,111		
Other Operating.....	7,355,575		
Minor Capital.....	19,528		
Net	<u>19,737,100</u>	<u>19,863,905</u>	<u>(126,805)</u>

4. Corrections

Main Estimate.....	84,311,400		
Main Estimate Transfer**.....	189,300		
Main Estimate Transfer***.....	16,000		
Special Warrant.....	628,500		
Personnel Services.....	68,977,847		
Transportation.....	1,024,409		
Communication.....	692,354		
Supplies and Services.....	9,678,792		
Debt Servicing.....	558		
Other Operating.....	3,929,964		
Minor Capital.....	413,112		
Recoveries into Appropriation.....	(26,919)		
Net	<u>85,145,200</u>	<u>84,690,117</u>	<u>455,083</u>

5. Courts

Main Estimate.....	33,623,600		
Main Estimate Transfer**.....	3,091,100		
Main Estimate Transfer***.....	28,300		
Special Warrant.....	867,100		
Personnel Services.....	30,189,257		
Transportation.....	1,613,986		
Communication.....	790,753		
Supplies and Services.....	2,763,010		
Debt Servicing.....	118,181		
Other Operating.....	2,056,886		
Minor Capital.....	72,139		
Net	<u>37,610,100</u>	<u>37,604,212</u>	<u>5,888</u>

6. Amortization of Capital Assets

Main Estimate.....	1,591,800		
Amortization.....	1,543,093		
Net	<u>1,591,800</u>	<u>1,543,093</u>	<u>48,707</u>

Department Total

238,809,000 238,663,862 145,138

Expense Summary by Category

Main Estimate.....	230,583,500
Main Estimate Transfer*.....	3,935,400
Main Estimate Transfer***.....	1,107,400
Special Warrant.....	3,182,700
Personnel Services.....	126,375,488
Grants/Transfer Payments.....	1,611,501
Transportation.....	4,029,254
Communication.....	2,110,438
Supplies and Services.....	82,567,515
Debt Servicing.....	2,222,407
Other Operating.....	17,720,927
Minor Capital.....	610,495
Amortization.....	1,543,093
Recoveries into Appropriation.....	(127,256)
	<u>238,809,000</u>
	<u>238,663,862</u>
	<u>145,138</u>

LABOUR AND IMMIGRATION (XI)

1. Labour Executive

Main Estimate.....	629,100
Main Estimate Transfer**.....	27,500
Personnel Services.....	576,089
Transportation.....	26,683
Communication.....	16,011
Supplies and Services.....	12,290
Debt Servicing.....	8
Other Operating.....	23,698
Net	<u>656,600</u>
	<u>654,779</u>
	<u>1,821</u>

2. Labour Programs

Main Estimate.....	14,764,100
Main Estimate Transfer**.....	608,600
Personnel Services.....	11,366,850
Transportation.....	512,420
Communication.....	566,818
Supplies and Services.....	1,570,551
Debt Servicing.....	125
Other Operating.....	1,179,195
Minor Capital.....	107,111
Net	<u>15,372,700</u>
	<u>15,303,070</u>
	<u>69,630</u>

3. Immigration and Multiculturalism			
Main Estimate.....	8,933,400		
Personnel Services.....		2,170,571	
Grants/Transfer Payments.....		260,380	
Transportation.....		35,022	
Communication.....		170,258	
Supplies and Services.....		325,315	
Debt Servicing.....		308	
Other Operating.....		188,413	
Minor Capital.....		38,425	
Social Assistance Related.....		5,679,247	
Net	8,933,400	8,867,939	65,461
4. Amortization of Capital Assets			
Main Estimate.....	407,800		
Amortization.....		389,005	
Net	407,800	389,005	18,795
Department Total	25,370,500	25,214,793	155,707
Expense Summary by Category			
Main Estimate.....	24,734,400		
Main Estimate Transfer**.....	636,100		
Personnel Services.....		14,113,510	
Grants/Transfer Payments.....		260,380	
Transportation.....		574,125	
Communication.....		753,087	
Supplies and Services.....		1,908,156	
Debt Servicing.....		441	
Other Operating.....		1,391,306	
Social Assistance Related.....		5,679,247	
Minor Capital.....		145,536	
Amortization.....		389,005	
	25,370,500	25,214,793	155,707

SENIORS DIRECTORATE (XXIV)

1. Seniors Directorate			
Main Estimate.....	768,800		
Personnel Services.....		402,783	
Grants/Transfer Payments.....		65,500	
Transportation.....		26,621	
Communication.....		67,909	
Supplies and Services.....		78,418	
Debt Servicing.....		32	
Other Operating.....		49,076	
Minor Capital.....		4,408	
Net	768,800	694,747	74,053

2. Amortization of Capital Assets

Main Estimate.....	18,700		
Amortization.....		17,876	
Net	18,700	17,876	824
Department Total	787,500	712,623	74,877

Expense Summary by Category

Main Estimate.....	787,500		
Personnel Services.....		402,783	
Grants/Transfer Payments.....		65,500	
Transportation.....		26,621	
Communication.....		67,909	
Supplies and Services.....		78,418	
Debt Servicing.....		32	
Other Operating.....		49,076	
Minor Capital.....		4,408	
Amortization.....		17,876	
	787,500	712,623	74,877

SPORT (XXVIII)

1. Sport

Main Estimate.....	10,365,900		
Personnel Services.....		17,450	
Grants/Transfer Payments.....		10,419,100	
Transportation.....		7,950	
Communication.....		1,568	
Supplies and Services.....		8,883	
Other Operating.....		5,693	
Recoveries into Appropriation.....		(200,000)	
Net	10,365,900	10,260,644	105,256

2. Amortization of Capital Assets

Main Estimate.....	2,000		
Amortization.....		1,918	
Net	2,000	1,918	82
Department Total	10,367,900	10,262,562	105,338

Expense Summary by Category

Main Estimate.....	10,367,900		
Personnel Services.....		17,450	
Grants/Transfer Payments.....		10,419,100	
Transportation.....		7,950	
Communication.....		1,568	
Supplies and Services.....		8,883	
Other Operating.....		5,693	
Amortization.....		1,918	
Recoveries into Appropriation.....		(200,000)	
	10,367,900	10,262,562	105,338

STATUS OF WOMEN (XXII)**1. Status of Women**

Main Estimate.....	1,189,700		
Personnel Services.....		658,181	
Grants/Transfer Payments.....		99,485	
Transportation.....		12,731	
Communication.....		102,925	
Supplies and Services.....		138,387	
Other Operating.....		71,856	
Minor Capital.....		2,150	
Net	1,189,700	1,085,715	103,985

2. Amortization of Capital Assets

Main Estimate.....	27,900		
Amortization.....		26,683	
Net	27,900	26,683	1,217

Department Total

	1,217,600	1,112,398	105,202
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Expense Summary by Category

Main Estimate.....	1,217,600		
Personnel Services.....		658,181	
Grants/Transfer Payments.....		99,485	
Transportation.....		12,731	
Communication.....		102,925	
Supplies and Services.....		138,387	
Other Operating.....		71,856	
Minor Capital.....		2,150	
Amortization.....		26,683	
Net	1,217,600	1,112,398	105,202

**TRANSPORTATION
AND GOVERNMENT SERVICES (XV)****1. Administration and Finance**

Main Estimate.....	9,029,200		
Personnel Services.....		6,304,026	
Transportation.....		200,992	
Communication.....		221,663	
Supplies and Services.....		734,033	
Debt Servicing.....		131	
Other Operating.....		751,318	
Minor Capital.....		160,133	
Net	9,029,200	8,372,296	656,904

2. Highways and Transportation Programs

Main Estimate.....	61,734,800		
Personnel Services.....		40,002,737	
Grants/Transfer Payments.....		4,880,153	
Transportation.....		2,132,365	
Communication.....		2,242,357	
Supplies and Services.....		9,239,735	
Debt Servicing.....		264,659	
Other Operating.....		3,002,560	
Minor Capital.....		294,883	
Recoveries into Appropriation.....		(1,207,547)	
Net	61,734,800	60,851,902	882,898

3. Accommodation Development and Property Management

Main Estimate.....	35,744,000		
Main Estimate Transfer**	9,000		
Special Warrant.....	(425,000)		
Personnel Services.....		23,016,897	
Grants/Transfer Payments.....		795,000	
Transportation.....		737,664	
Communication.....		763,008	
Supplies and Services.....		44,622,209	
Debt Servicing.....		447	
Other Operating.....		12,211,061	
Minor Capital.....		6,402,473	
Recoveries into Appropriation.....		(54,208,627)	
Net	35,328,000	34,340,132	987,868

4. Supply and Services

Main Estimate.....	7,062,400		
Main Estimate Transfer**	1,885,233		
Personnel Services.....		8,305,156	
Transportation.....		264,643	
Communication.....		970,612	
Supplies and Services.....		4,091,615	
Debt Servicing.....		83	
Other Operating.....		10,430,996	
Minor Capital.....		2,618,236	
Recoveries into Appropriation.....		(18,905,126)	
Net	8,947,633	7,776,215	1,171,418

5. Emergency Management Organization

Main Estimate.....	1,551,200		
Personnel Services.....		814,154	
Transportation.....		84,784	
Communication.....		105,730	
Supplies and Services.....		228,131	
Other Operating.....		99,236	
Minor Capital.....		14,850	
Net	1,551,200	1,346,885	204,315

6. Infrastructure Works			
Main Estimate.....	182,926,100		
Personnel Services.....		46,466,612	
Grants/Transfer Payments.....		1,793,148	
Transportation.....		4,418,606	
Communication.....		1,916,860	
Supplies and Services.....		133,870,856	
Debt Servicing.....		10,604	
Other Operating.....		5,242,523	
Social Assistance Related.....		473	
Minor Capital.....		6,658,826	
Recoveries into Appropriation.....		(23,718,382)	
Net	182,926,100	176,660,126	6,265,974
7 Amortization of Capital Assets			
Main Estimate.....	13,174,200		
Amortization.....		27,928,202	
Recoveries into Appropriation.....		(16,026,510)	
Net	13,174,200	11,901,692	1,272,508
Department Total	312,691,133	301,249,248	11,441,885
Expense Summary by Category			
Main Estimate.....	311,221,900		
Main Estimate Transfer**	1,894,233		
Special Warrant.....	(425,000)		
Personnel Services.....		124,909,582	
Grants/Transfer Payments.....		7,468,301	
Transportation.....		7,839,054	
Communication.....		6,220,230	
Supplies and Services.....		192,786,579	
Debt Servicing.....		275,924	
Other Operating.....		31,737,694	
Social Assistance Related.....		473	
Minor Capital.....		16,149,401	
Amortization.....		27,928,202	
Recoveries into Appropriation.....		(114,066,192)	
	312,691,133	301,249,248	11,441,885

ENABLING APPROPRIATIONS (XXVI)

1. Canada - Manitoba Enabling Vote			
Main Estimate.....	69,249,600		
Main Estimate Transfer*	(5,743,600)		
Net	63,506,000	-	63,506,000

2. Sustainable Development Innovations Fund

Main Estimate.....	3,400,000		
Personnel Services.....		90,980	
Grants/Transfer Payments.....		2,031,896	
Transportation.....		24,270	
Communication.....		22,021	
Supplies and Services.....		533,803	
Other Operating.....		161,615	
Minor Capital.....		1,249	
Net	3,400,000	2,865,834	534,166

3. Justice Initiatives

Main Estimate.....	1,500,000		
Main Estimate Transfer**.....	(1,107,400)		
Net	392,600	-	392,600

4. Internal Reform, Workforce Adjustment and General Salary Increases

Main Estimate.....	26,000,000		
Main Estimate Transfer**.....	(24,730,895)		
Net	1,269,105	-	1,269,105

Department Total

68,567,705 2,865,834 65,701,871

Expense Summary by Category

Main Estimate.....	100,149,600		
Main Estimate Transfer*.....	(5,743,600)		
Main Estimate Transfer**.....	(24,730,895)		
Main Estimate Transfer***.....	(1,107,400)		
Personnel Services.....		90,980	
Grants/Transfer Payments.....		2,031,896	
Transportation.....		24,270	
Communication.....		22,021	
Supplies and Services.....		533,803	
Other Operating.....		161,615	
Minor Capital.....		1,249	
	68,567,705	2,865,834	65,701,871

OTHER APPROPRIATIONS (XXVII)

1. Emergency Expenditures

Main Estimate.....	20,000,000		
Special Warrant.....	19,800,000		
Personnel Services.....		4,970,758	
Grants/Transfer Payments.....		14,275,278	
Transportation.....		9,816,938	
Communication.....		312,942	
Supplies and Services.....		4,926,262	
Debt Servicing.....		364	
Other Operating.....		2,072,142	
Minor Capital.....		190,249	
Amortization.....		1,337,391	
Net	39,800,000	37,903,324	1,896,676

2. Allowance for Losses and Expenditures Incurred by Crown Corporations and Other Provincial Entities			
Main Estimate.....	775,000		
Grants/Transfer Payments.....		1,571,998	
Debt Servicing.....		12,930	
Net	775,000	1,584,928	(809,928)
5. Better Systems Initiative			
Main Estimate Transfer**	9,025,000		
Personnel Services.....		542,771	
Transportation.....		3,229	
Communication.....		11,428	
Supplies and Services.....		2,873,896	
Other Operating.....		3,136,480	
Minor Capital.....		486,423	
Amortization.....		1,969,729	
Net	9,025,000	9,023,956	1,044
Department Total		49,600,000	48,512,208
Expense Summary by Category			
Main Estimate.....	20,775,000		
Main Estimate Transfer**	9,025,000		
Special Warrant.....	19,800,000		
Personnel Services.....		5,513,529	
Grants/Transfer Payments.....		15,848,276	
Transportation.....		9,820,167	
Communication.....		324,370	
Supplies and Services.....		7,800,158	
Debt Servicing.....		13,294	
Other Operating.....		5,208,622	
Minor Capital.....		676,672	
Amortization.....		3,307,120	
	49,600,000	48,512,208	1,087,792

SUMMARY OF DEPARTMENTAL APPROPRIATIONS AND EXPENSES
PART B - CAPITAL INVESTMENTS

For the Year ended March 31, 2002

	Capital Investment Authority	Expended			
	on Acquisitions	Writedowns	Net Acquisitions		Unexpended Balance
	\$	\$	\$	\$	\$
Agriculture and Food	56,000	55,812	-	55,812	188
Conservation	889,000	888,649	-	888,649	351
Consumer and Corporate Affairs	500,000	74,286	-	74,286	425,714
Education, Training and Youth	-	-	-	-	-
Family Services and Housing	2,021,000	1,307,922	-	1,307,922	713,078
Finance	1,417,000	259,758	-	259,758	1,157,242
Health	8,000,000	901,135	-	901,135	7,098,865
Justice	1,494,000	1,487,763	-	1,487,763	6,237
Transportation and Government Services	22,640,000	19,445,196	-	19,445,196	3,194,804
Enabling Appropriations	<u>20,983,000</u>	<u>16,619,153</u>	<u>-</u>	<u>16,619,153</u>	<u>4,363,847</u>
	<u><u>58,000,000</u></u>	<u><u>41,039,674</u></u>	<u><u>-</u></u>	<u><u>41,039,674</u></u>	<u><u>16,960,326</u></u>

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**STATEMENT OF ALL REMISSIONS IN WHOLE OR IN PART IN
ANY TAX, FEE, FINE, PENALTY OR FORFEITURE MADE**

As Required by Section 24B of the Financial Administration Act

For the Year Ended March 31, 2002

	\$		\$		\$		
	Brought Forward		15,917		Brought Forward		92,611
Addison, Doug.....	742	Green, Frank.....	168	Pilgrim, Paul.....	105		
Apostolic Trustees of the Friars Manor.....	409	Guiang, Eva J.....	539	Puhacz, Lucille.....	141		
Arkin, Nancy.....	1,756	Guyot, Helene and Gerard...	324	Raj, Ravi.....	2,248		
Bartel, Ralph.....	476	Hagen, Warren.....	328	Rogers, Michael.....	49		
Benson, Ray and Jean.....	124	Hahn, David.....	68	Rupp, Don.....	10,277		
Bentham, Barry John.....	735	Hanson, Grant K.....	413	Rupp, Shelby.....	9,671		
Berg, Brad.....	85	Hiebert, Ken and Val.....	139	Sawka, Rose.....	49		
Berg, Earl L.....	106	Hingter, Larry.....	259	Sharp, Albina.....	126		
Bersten, Chuck.....	95	Hites, Roger J.....	53	Shaugabay, Darrell.....	219		
Bingham, Larry.....	1,315	Income Tax Payers.....	45,348	Shubat Transportation.....	1,182		
Boyle, Robert.....	126	Janzen, Dale.....	3,997	Siemens, Dennis.....	77		
Brandt, William L.....	105	Jindra, Wayne F.....	692	Sinclair, Lori.....	168		
Bredin, Donald.....	123	Johnson, Matthew E.....	1,032	Smedismo, Dennis.....	86		
Broten, Aaron K.....	61	Johnson, Tom.....	56	Stein, Susanne.....	343		
Brunell, Donald.....	144	Kastl, Thomas E.....	139	Stoskopf, John W.....	209		
Busch, Esther.....	126	Kaufman, Sandra.....	280	Sulkers, Ida.....	126		
Campbell, Tracy.....	1,221	Kemnitz, Myron.....	1,246	Tarnopolski, Carl.....	126		
Caners, Richard.....	1,129	Kimble, Tammy.....	83	Taylor, Marlene.....	791		
Carvalho, Manuel.....	829	Kirkwood, Margaret.....	154	Thompson, Archie A.....	129		
Chorney, Ethel.....	185	Kofstad, Donald.....	238	Toews, Audrey.....	168		
Craig, Laurie and Peter.....	162	Kolesar, Patricia.....	126	Tremblay, John.....	122		
Degelman, Warren and Eva.....	1,015	L. X. Enterprises Ltd.....	2,885	Tremblay, Roland.....	368		
Desmarais, Johanne.....	35	Larson, H. Kevin.....	219	Tweeten, R.....	300		
Dufresne, Mark.....	1,295	Lash, Dean.....	840	Tweten, John.....	361		
Enns, Alvin.....	483	Libling, Gerald.....	8,509	Vandaele Seeds Ltd.....	3,360		
Enns, Hal and Louis.....	154	Maddaford, Harley and Bernice.....	175	Waage, Brian.....	67		
Fandrich, David.....	382	Main, Amy M. and J. David...	2,145	Wade, Alan and Thelma....	71		
Ferriello, Felice.....	1,050	Mansoff, William and Peg....	168	Ward, Richard A.....	237		
Fluck, Ken.....	79	McIntosh, Lois.....	1,122	Westfall, Stacey.....	648		
Fredrickson, Rich.....	62	Nadeau, Allan.....	1,365	Westfall, Stephan.....	598		
Froese, Hugh.....	654	Nicholson, Gary and Rita....	130	Wilson, Richard K.....	133		
Fugleberg, James.....	97	Noble, Dr. Robert.....	2,613	Winkler, Kim.....	51		
Godman, Luela.....	50	Norquist, Reuben.....	274	4033515 Manitoba Association Inc. O/A			
Gerulli, Nicholas J.....	87	Okeson, Mark.....	77	Thompson Regional			
Grant, Robert.....	<u>420</u>	Owens, Gillis H.....	168	Airport Authority.....	<u>81,968</u>		
		Pelletier Gray, Carla.....	<u>168</u>				
Carried Forward	15,917	Carried Forward	92,611				<u>207,248</u>

**STATEMENT OF THE TOTAL AMOUNT OF DEBT OR OBLIGATION
DUE HER MAJESTY WRITTEN-OFF IN WHOLE OR IN PART**

As Required by Section 24B of the Financial Administration Act

For the Year Ended March 31, 2002

	\$	\$
ABORIGINAL AND NORTHERN AFFAIRS		
Communities Economic Development Fund - Fisherman's Loan Program.....		1,630,139
ADVANCED EDUCATION		
Student Financial Assistance.....	2,118,871	
Youth Programs.....		2,118,871
AGRICULTURE AND FOOD		
Agricultural Crown Lands.....	4,943	
Manitoba Agriculture Credit Corporation.....	289,602	294,545
CONSERVATION		
Fees.....		139,689
CULTURE, HERITAGE AND TOURISM		
Fees.....		985
EDUCATION, TRAINING AND YOUTH		
Fees.....		17,021
FAMILY SERVICES AND HOUSING		
Employment and Income Assistance.....		748,645
FINANCE		
Corporation Capital Tax.....	213,122	
Levy for Health and Education.....	36,779	
Retail Sales Tax.....	1,240,353	1,490,254
HEALTH		
Other.....		728
INTERGOVERNMENTAL AFFAIRS		
Fees.....		564
LABOUR AND IMMIGRATION		
Fees.....		3,114
TRANSPORTATION AND GOVERNMENT SERVICES		
Fees.....		2,459
		<u>6,447,014</u>
RECOVERY OF AMOUNTS CANCELLED IN PREVIOUS YEARS		
CONSERVATION		
Fees.....		1,199
EDUCATION, TRAINING AND YOUTH		
Fees.....		10,949
		<u>6,434,867</u>

LATE ACCOUNTS

PAID DURING THE YEAR ENDING MARCH 31, 2002 AS REQUIRED BY
SUBSECTION 1(c) OF SECTION 39 OF THE FINANCIAL ADMINISTRATION ACT
 (with comparative figures for Late Accounts paid up to June 30, 2002
 during the year ending March 31, 2003)

	3 MONTHS	2001-2002	2002-2003
	\$	\$	\$
LEGISLATIVE ASSEMBLY (I)			
5. Other Assembly expenses.....	6,556		
7. Office of the Ombudsman.....	270		
9. Office of the Children's Advocate.....	64		
	<u>6,889</u>		<u>6,873</u>
EXECUTIVE COUNCIL (II)			
1. General Administration.....	487		
	<u>487</u>		<u>2,441</u>
ABORIGINAL AND NORTHERN AFFAIRS (XIX)			
1. Aboriginal and Northern Affairs Executive.....	4,105		
2. Aboriginal and Northern Affairs Operations.....	13,770		
3. Capital Grants.....	20,000		
	<u>37,874</u>		<u>2,417</u>
ADVANCED EDUCATION (XLIV)			
1. Administration and Finance.....	23		
3. Student Financial Assistance and Tuition Rebates.....	76,383		
	<u>76,406</u>		<u>3,311</u>
AGRICULTURE AND FOOD (III)			
1. Administration and Finance.....	1,075		
4. Agricultural Development and Marketing.....	48,472		
5. Regional Agricultural Services.....	2,168		
6. Policy and Economics.....	4,016		
7. Agriculture Research and Development.....	15,200		
	<u>70,991</u>		<u>2,431</u>
CIVIL SERVICE COMMISSION (XVII)			
1. Civil Service Commission.....	5,229		
	<u>5,229</u>		<u>13,238</u>
COMMUNITY SUPPORT PROGRAMS (XXXIII)			
1. Community Support Programs.....	-		
	<u>-</u>		<u>3,291</u>
Carried Forward.....	197,877		34,002

		3 MONTHS
	2001-2002	2002-2003
	\$	\$
Brought Forward.....	197,877	34,002
CONSERVATION (XII)		
1. Administration and Finance.....	5,782	
3. Regional Operations.....	29,837	
4. Conservation Programs.....	89,304	
5. Envirnmental Stewardship.....	12,199	
6. Clean Environment Commission.....	815	
7. International Institute for Sustainable Development.....	1,154	
8. Infrastructure and Minor Capital Projects.....	14,775	
10. Flood Proofing Programs.....	16,384	
	<u>170,248</u>	<u>77,644</u>
CONSUMER AND CORPORATE AFFAIRS (V)		
1. Administration and Finance.....	455	
2. Consumer Affairs.....	4,139	
3. Corporate Affairs.....	165	
	<u>4,758</u>	<u>1,480</u>
CULTURE, HERITAGE AND TOURISM (XIV)		
1. Administration and Finance.....	3,036	
2. Culture, Heritage and Recreation Programs.....	3,209	
3. Information Resources.....	9,315	
4. Tourism.....	10,756	
	<u>26,316</u>	<u>3,728</u>
EDUCATION, TRAINING AND YOUTH (XVI)		
1. Administration and Finance.....	4,002	
2. School Programs.....	68,502	
3. Bureau de l'éducation francaise.....	449	
5. Support to Schools.....	156	
6. Training and Continuing Education.....	37,594	
	<u>110,704</u>	<u>16,221</u>
FAMILY SERVICES AND HOUSING (IX)		
1. Administration and Finance.....	7,856	
2. Employment and Income Assistance.....	130,905	
3. Community Living.....	181,029	
4. Child and Family Services.....	495,127	
5. Housing	276	
	<u>815,193</u>	<u>861,854</u>
Carried Forward.....	1,325,096	994,929

	3 MONTHS	
	2001-2002	2002-2003
	\$	\$
Brought Forward.....	1,325,096	994,929

FINANCE (VII)

1. Administration and Finance.....	11	
2. Treasury	7	
3. Comptroller's Division.....	466	
4. Taxation Division.....	1,380	
5. Federal-Provincial Relations and Research Division.....	169	
7. Treasury Board Secretariat.....	1,889	
	<u>3,922</u>	<u>4,268</u>

HEALTH (XXI)

1. Administration and Finance.....	50,326	
2. Program Support Services.....	177,399	
3. External Programs and Operations.....	890,339	
4. Health Services Insurance Fund.....	12,620	
	<u>1,130,684</u>	<u>1,942</u>

HEALTHY CHILD MANITOBA (XXXIV)

1. Healthy Child Manitoba.....	7,435	5,701
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INDUSTRY, TRADE AND MINES (X)

1. Administration and Finance.....	2,056	
2. Business Services.....	14,127	
3. Mineral Resources.....	17,820	
4. Community and Economic Development.....	839	
	<u>34,842</u>	<u>10,383</u>

INTERGOVERNMENTAL AFFAIRS (XIII)

1. Administration and Finance.....	900	
3. Community and Land Use Planning Services.....	7,459	
4. Provincial-Municipal Support Services.....	3,187	
5. Economic and Community Development Services	11,516	
7. Canada-Manitoba Agreements.....	411	
8. Neighbourhoods Alive!.....	4,887	
	<u>28,360</u>	<u>7,271</u>

JUSTICE (IV)

1. Administration and Finance.....	2,210	
2. Criminal Justice.....	228,188	
3. Civil Justice.....	6,197	
4. Corrections.....	31,701	
5. Courts.....	8,109	
	<u>276,406</u>	<u>101,174</u>

Carried Forward.....	2,806,746	1,125,667
----------------------	-----------	-----------

	2001-2002	3 MONTHS 2002-2003
	\$	\$
Brought Forward.....	2,806,746	1,125,667
LABOUR AND IMMIGRATION (XI)		
2. Labour Programs.....	4,046	
3. Immigration and Multiculturalism.....	1,128	
	<u>5,174</u>	<u>832</u>
SENIORS DIRECTORATE (XXIV)		
1. Seniors Directorate.....	71	
	<u>71</u>	<u>-</u>
STATUS OF WOMEN (XXII)		
1. Status of Women.....	1,012	
	<u>1,012</u>	<u>507</u>
TRANSPORTATION AND GOVERNMENT SERVICES (XV)		
1. Administration and Finance.....	32,613	
2. Highways and Transportation Programs.....	32,500	
3. Accommodation Development and Property Management.....	18,550	
4. Supply and Services.....	40,468	
5. Emergency Management Organization.....	2,276	
6. Infrastructure Works.....	208,498	
	<u>334,904</u>	<u>41,663</u>
OTHER APPROPRIATIONS (XXVII)		
1. Emergency Expenditures.....	2,373	
	<u>2,373</u>	<u>1,342</u>
	<u>3,150,280</u>	<u>1,170,012</u>

**STATEMENT OF SPECIAL WARRANTS OF HIS HONOUR
THE LIEUTENANT-GOVERNOR OF MANITOBA**

**As Required by Section 32 of the Financial Administration Act
Issued Relative to the Year Ended March 31, 2002**

OPERATING EXPENSES - PART A

			\$
ADVANCED EDUCATION (XLIV)			
March 20, 2002	44-3	Student Financial Assistance and Tuition Rebates.....	339,800
CONSERVATION (XII)			
March 20, 2002	12-6	Clean Environment Commission.....	62,800
EDUCATION, TRAINING AND YOUTH (XVI)			
March 20, 2002	16-1	Administration and Finance.....	56,000
FAMILY SERVICES AND HOUSING (IX)			
March 20, 2002	9-2	Employment and Income Assistance.....	2,315,500
March 20, 2002	9-4	Child and Family Services.....	15,904,700
HEALTH (XXI)			
March 20, 2002	21-1	Administration and Finance.....	80,500
March 20, 2002	21-3	External Programs and Operations.....	503,900
March 20, 2002	21-4	Health Services Insurance Fund.....	106,646,100
March 20, 2002	21-7	Amortization of Capital Assets.....	33,400
JUSTICE (IV)			
March 20, 2002	4-1	Administration and Finance.....	628,900
March 20, 2002	4-2	Criminal Justice.....	1,058,200
March 20, 2002	4-4	Corrections.....	628,500
March 20, 2002	4-5	Courts.....	867,100
TRANSPORTATION AND GOVERNMENT SERVICES (XV)			
March 20, 2002	15-3	Accommodation Development and Property Management.....	(425,000)
OTHER APPROPRIATIONS (XXVII)			
October 24, 2001	27-1	Emergency Expenditures.....	<u>19,800,000</u>
		Total Special Warrants.....	<u>148,500,400</u>

**EXPLANATORY COMMENTS REGARDING SPECIAL WARRANTS
AS SHOWN ON
THE STATEMENT OF SPECIAL WARRANTS
For the Year Ended March 31, 2002**

Special Warrants amounting to \$148,500,400 were issued during the year ended March 31, 2002. The more significant warrants amounting to \$148,267,700 consist of the following:

	\$
DEPARTMENT OF ADVANCED EDUCATION (XLIV)	
To provide grant assistance to students due to higher enrollments in Universities and Colleges.....	339,800
DEPARTMENT OF FAMILY SERVICES AND HOUSING (IX)	
To provide supplementary funding for Income Assistance Programs due to the result of increased caseloads and costs per case.....	2,315,500
To provide supplementary funding due to the increase of children requiring assistance identified through the Unified Referral Intake System.....	842,200
To provide supplementary funding due to the increase of emergency placements for Child Maintenance (\$13,164,400) as well as basic maintenance, special rates/needs (\$1,028,400) and other child related programs (\$869,700).....	15,062,500
DEPARTMENT OF HEALTH (XXI)	
To provide supplementary funding due to the increase in program costs relating to the Selkirk Mental Health Centre as well as Emergency Health and Ambulance Services.....	503,900
To provide supplementary funding to the Health Services Insurance fund for Health Authority deficits in Long Term Care as well as increased volume of costs in Medical, Pharmacare and Health Services.	106,646,100
DEPARTMENT OF JUSTICE (IV)	
To provide supplementary funding mainly for the implementation of the Youth Criminal Justice Act...	628,900
To provide supplementary funding mainly for the compensation to Thomas Sophonow and increased volume costs in Provincial Policing.....	1,058,200
To provide supplementary funding to the Adult Corrections and Correctional Youth Centres due to facility over-crowding	628,500
To provide supplementary funding due to increased salaries and other related costs and programs for use of sheriff services - escort and court security.....	<u>867,100</u>
Carried Forward.....	128,892,700

Brought Forward.....	128,892,700
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DEPARTMENT OF TRANSPORTATION AND GOVERNMENT SERVICES (XV)

To provide supplementary funding relating to increased costs for client renovation projects (\$1,700,000) plus recoveries (\$(2,125,000)) are higher, due to increased demands for client funded accommodation projects..... (425,000)

DEPARTMENT OF OTHER APPROPRIATIONS (XXVII)

To provide supplementary funding due to costs related to forest fire suppression and various disaster assistance programs..... 19,800,000

148,267,700

STATEMENT OF THE CLAIMS SETTLED

As Required by Section 41(7)
of the Financial Administration Act

For the Year March 31, 2002

	\$
CONSERVATION	
Cottage Country Electric.....	393
JUSTICE	
Payment of wrongful seizure and impoundment of vehicles.....	3,560
TRANSPORTATION AND GOVERNMENT SERVICES	
Williamson, Patricia.....	200
	<u>4,153</u>

STATEMENT OF EXPENDITURES RELATED TO CAPITAL AND FUTURE CONTRACT COMMITMENTS

**As Required by Section 45(3) of The Financial Administration Act
For the Year Ended March 31, 2002**

DEPARTMENT	APPROPRIATION NUMBER	2001-02 EXPENDITURE	FUTURE COMMITMENT
		\$	\$
LEGISLATIVE ASSEMBLY (I)			
Minor Capital From Current Operating Appropriations.....		122,009	
Rental/Lease Agreements.....			200,500
		<u>122,009</u>	<u>200,500</u>
EXECUTIVE COUNCIL (II)			
Minor Capital from Current Operating Appropriations.....		6,895	
Rental/Lease Agreements.....			25,265
		<u>6,895</u>	<u>25,265</u>
ABORIGINAL AND NORTHERN AFFAIRS (XIX)			
Northern Communities.....	19-3A	2,768,325	
Access and Resources Roads.....	19-3B	134,999	
Minor Capital from Current Operating Appropriations.....		98,477	
Rental/Lease Agreements.....			41,792
		<u>3,001,801</u>	<u>41,792</u>
ADVANCED EDUCATION (XLIV)			
Universities.....	16-8B	38,940,000	
Community Colleges.....	16-8C	3,745,600	
Minor Capital from Current Operating Appropriations.....		144,440	
Rental/Lease Agreements.....			12,900
		<u>42,830,040</u>	<u>12,900</u>
AGRICULTURE & FOOD (III)			
Veterinary Services.....	3-4C-4	299,747	
Minor Capital from Current Operating Appropriations.....		<u>361,496</u>	
		<u>661,243</u>	
CIVIL SERVICE COMMISSION (XVII)			
Minor Capital from Current Operating Appropriations.....		9,987	
Rental/Lease Agreements.....			20,780
		<u>9,987</u>	<u>20,780</u>

DEPARTMENT	APPROPRIATION NUMBER	2001-02 EXPENDITURE \$	FUTURE COMMITMENT \$
CONSERVATION (XII)			
Fire Program.....	12-2G		4,859,983
Ground Water Management.....	12-4B-5B		(267)
Planning and Development.....	12-4C-2B		10,684
Forest Health and Ecology.....	12-4E-3B		6,036
Crown Lands Registry.....	12-4K-2B		15,249
Land Mapping Services.....	12-4K-4B		3,360
Equipment and Facility Maintenance.....	12-8A-1	94,312	
Regional Equipment and Infrastructure.....	12-8A-2	174,881	
Water Management.....	12-8B-1	4,855,753	116,122
Heritage Marshes.....	12-8B-2	93,856	
Park Infrastructure.....	12-8C-1	2,627,690	21,016
Park Road Maintenance.....	12-8C-2	528,258	
Park Enhancement Projects.....	12-8C-3	73,604	
Park Districts.....	12-8C-4	532,180	
Home & Business Component.....	12-10	7,882,457	
Community Ring Dykes.....	12-10	10,993,878	
Environment Impacts Component.....	12-10	1,019,268	2,357,128
City of Winnipeg Component.....	12-10	1,237,200	
Provincial Infrastructure Projects.....	12-10	1,201,927	
Flood Miscellaneous Costs.....	12-10	8,185	
Minor Capital from Current Operating Appropriation.....		6,888,995	
		<u>38,212,444</u>	<u>7,389,311</u>
CONSUMER AND CORPORATE AFFAIRS (V)			
Minor Capital from Current Operating Appropriations.....		<u>80,153</u>	
CULTURE, HERITAGE AND TOURISM (XIV)			
Grants to Cultural Organizations.....	14-5A	1,586,639	395,100
Heritage Building.....	14-5B	229,300	
Community Places Program.....	14-5C	2,420,660	
Minor Capital from Current Operating Appropriation.....		183,917	
		<u>4,420,516</u>	<u>395,100</u>
EDUCATION, TRAINING AND YOUTH (XVI)			
School Divisions - Principal Repayments.....	16-7A	18,346,600	
School Divisions - Capital Grants.....	16-7B	6,703,800	
Minor Capital from Current Operating Appropriations.....		1,189,272	
Rental/Lease Agreements.....		<u>26,239,672</u>	<u>298,700</u>
FAMILY SERVICES AND HOUSING (IX)			
Minor Capital from Current Operating Appropriations.....		717,611	
Rental/Lease Agreements.....		<u>717,611</u>	<u>319,171</u>
			<u>319,171</u>

DEPARTMENT	APPROPRIATION NUMBER	2001-02 EXPENDITURE	FUTURE COMMITMENT
		\$	\$
FINANCE (VII)			
Minor Capital from Current Operating Appropriations.....		962,288	
Rental/Lease Agreements.....			4,013,203
		<u>962,288</u>	<u>4,013,203</u>

HEALTH (XXI)

Acute Care - Repayments.....	21-6A-1	28,223,047
Equipment Purchases and Repayments.....	21-6A-2	13,584,497
Other.....	21-6A-3	9,529,579
Long Term Care - Repayments.....	21-6B-1	15,117,600
Equipment Purchases and Replacements.....	21-6B-2	1,295,568
Other.....	21-6B-3	2,005,755
Community and Mental Health Services Repayments.....	21-6C-1	912,984
Provincial Programs.....	21-6D	27,600
Minor Capital from Current Operating Appropriation.....		<u>985,537</u>
		<u>71,682,167</u>

HEALTHY CHILD INITIATIVE (XXXIV)

Minor Capital from Current Operating Appropriation.....	<u>14,476</u>
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INDUSTRY, TRADE AND MINES (X)

Minor Capital from Current Operating Appropriation.....	<u>106,432</u>
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INTERGOVERNMENTAL AFFAIRS (XIII)

Financial Assistance for the City of Winnipeg.....	13-6A-2A	21,089,072	20,728,556
Red River Floodway Control Structure.....	13-6A-2B	500,000	
Transit Bus Purchases.....	13-6B-2A	102,216	
Sewer and Water.....	13-6B-2B	10,338,052	
Conservation District.....	13-6B-2C	3,097,000	
Infrastructure Development.....	13-6B-2D	717,500	
Water Development.....	13-7B		26,442,952
Minor Capital from Current Operating Appropriation.....		<u>313,009</u>	
		<u>14,567,777</u>	<u>47,171,508</u>

JUSTICE (IV)

Minor Capital from Current Operating Appropriations.....	<u>610,495</u>
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DEPARTMENT	APPROPRIATION NUMBER	2001-02 EXPENDITURE	FUTURE COMMITMENT
		\$	\$
LABOUR AND IMMIGRATION (XI)			
Minor Capital from Current Operating Appropriations.....		145,536	
Rental/Lease Agreements.....			126,200
		145,536	126,200
SENIORS DIRECTORATE (XXIV)			
Minor Capital from Current Operating Appropriations.....			4,408
STATUS OF WOMEN (XXII)			
Minor Capital from Current Operating Appropriations.....			2,150
TRANSPORTATION AND GOVERNMENT SERVICES (XV)			
Maintenance Program.....	15-6A		2,468,383
Construction - Roads and Projects.....	15-6C	93,770,538	28,043,424
Aid to Cities, Towns and Villages.....	15-6D	1,004,813	
L.G.D.'s and Unorganized Territories.....	15-6E	3,758,753	
Rural Municipal Bridge Assistance Program.....	15-6F	383,771	
Highway Maintenance Equipment.....	15-6G-1A	5,024	
Airport Improvements.....	15-6G-1B	2,778,597	
FERRIES and Landings.....	15-6G-1C	118,224	
Crushed Gravel Purchases (Net).....	15-6G-1D	86,570	
Bridge Material Purchases (Net).....	15-6G-1F	(39,011)	
Building and Storage Yards.....	15-6G-1H	567,155	
Improvements to Weigh Scales.....	15-6G-1J	3,788	
Winter Roads.....	15-6J	6,107,418	764,583
Minor Capital from Current Operating Appropriations.....		16,149,401	
Rental/Lease Agreements.....			98,083,069
		124,695,041	129,359,459
ENABLING APPROPRIATIONS (XXVI)			
Minor Capital from Current Operating Appropriations.....	26.2		1,249
OTHER APPROPRIATIONS (XXVII)			
Minor Capital from Current Operating Appropriations.....		676,672	
Conservation Emergency Expenditures.....	27.1		55,672
		676,672	55,672
TOTAL		329,771,062	189,429,561

NOTE 1: The Appropriation Act, 2001 authorizes the Government to commit to expenditures up to an amount not exceeding \$300,000,000 for the purpose of ensuring completion of projects or fulfilling contracts initiated prior to March 31,2002. Any expenditures so committed must be included in the estimates of the fiscal year in which the expenditure is to be made. Accordingly, the departmental commitments shown relate to long-term ongoing contracts covering the acquisition and/or rental of Capital Assets.



Office of the Auditor General

500 - 330 Portage Avenue
Winnipeg, Manitoba
CANADA R3C 0C4

AUDITOR'S REPORT

On Amounts Paid to Members of The Assembly

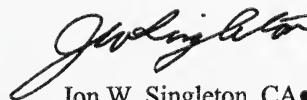
To the Legislative Assembly of Manitoba

I have audited the report of amounts paid to Members of the Assembly for the year ended March 31, 2002, being the statement of compensation and the statement of reimbursement of expenses. This financial information reflects amounts paid to Members of the Assembly in accordance with provisions of the Legislative Assembly Act and is the responsibility of the Government of the Province of Manitoba. My responsibility is to express an opinion on the financial information based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial information is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial information. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial information.

In my opinion, this financial information presents fairly, in all material respects, amounts paid to Members of the Assembly for the year ended March 31, 2002 in accordance with provisions of the Legislative Assembly Act.

Winnipeg, Manitoba
June 20, 2002



Jon W. Singleton, CA•CISA
Auditor General

**REPORT OF AMOUNTS PAID TO MEMBERS OF THE ASSEMBLY
AS REQUIRED BY SECTIONS 52.27(1) AND (2) OF THE "LEGISLATIVE ASSEMBLY ACT"
BEING CH. L 110 OF THE CONTINUING CONSOLIDATION OF THE STATUTES OF MANITOBA
DURING THE YEAR ENDED MARCH 31, 2002**

MEMBER	CONSTITUENCY	COMPENSATION			CROWN CONTRIBUTION TO RETIREMENT BENEFITS		SEVERANCE ALLOWANCE \$
		MEMBERS' INDEMNITY \$	PREMIER AND MINISTERS' COMPENSATION \$	OTHER COMPENSATION \$	3,365.72	4,668.62	
Aglukab, C.	The Maples	63,329.90			3,365.72	4,668.62	
Alian, N.	St. Vital	63,329.90			3,365.72	4,668.62	
Ashton, Hon. S.	Thompson	63,329.90	28,027.72		3,365.72	6,395.11	
Asper, L.	Riel	63,329.90				4,668.62	
Barrett, Hon. B.	Inkster	63,329.90	28,027.58			6,395.10	
Caldwell, Hon. D.	Brandon East	63,329.90	28,027.72			6,395.11	
Cerilli, M.	Radisson	63,329.90				4,668.62	
Chomiak, Hon. D.	Kildonan	63,329.90	28,027.72			6,395.11	
Cummings, G.	Ste. Rose	63,329.90				4,433.15	
Dacquay, L.	Seine River	63,329.90				4,433.15	
Derkach, L.	Russell	63,329.90				4,433.15	
Dewar, G.	Selkirk	63,329.90				4,825.50	
Doer, Hon. G.	Concordia	63,329.90	44,837.24			7,571.64	
Driedger, M.	Charleswood	63,329.90				4,433.15	
Dyck, P.G.	Pembina	63,329.90				4,746.93	
Enns, H.J.	Lakeside	63,329.90				4,433.15	
Faurschou, D.	Portage	63,329.90				4,433.15	
Friesen, Hon. J.	Wolseley	63,329.90	28,027.72			6,395.11	
Gerrard, J.	River Heights	63,329.90				4,433.15	
Gilleshamer, H.	Minnedosa	63,329.90				4,433.15	
Helwer, E.	Gimli	63,329.90				4,433.15	
Hickes, Hon. G.	Point Douglas	63,329.90				6,080.90	
Jennissen, G.	Flin Flon	63,329.90				4,443.23	
Korzeniowski, B.	St. James	63,329.90				4,825.50	
Lathlin, Hon. O.	The Pas	63,329.90				6,395.11	
Laurendeau, M.	St. Norbert	63,329.90	28,027.72			4,825.50	
Lemieux, Hon. R.	La Verendrye	63,329.90				6,395.11	
Loewen, J.	Fort Whyte	63,329.90	28,027.72			4,433.15	

Mackintosh, Hon. G.	St. Johns	63,329.90	28,027.72	6,395.11
Maguire, L.	Arthur-Virden	63,329.90		4,433.15
Maloway, J.	Elmwood	63,329.90		4,433.15
Martindale, D.	Burrows	63,329.90	1,440.00	4,533.95
McGifford, Hon. D.	Lord Roberts	63,329.90	28,027.72	6,395.11
Mihychuk, Hon. M.	Minto	63,329.90	28,027.72	6,395.11
Mitchelson, B.	River East	63,329.90		4,511.42
Murray, S.	Kirkfield Park	63,329.90		6,395.11
Nevakshonoff, T.	Interlake	63,329.90	720.00	4,483.55
Penner, Jack	Emerson	63,329.90		4,433.15
Penner, James	Steinbach	63,329.90		4,433.15
Pitura, F.	Morris	63,329.90		4,433.15
Praznik, D.	Lac du Bonnet	56,017.28		3,921.26
Reid, D.	Transcona	63,329.90		4,433.15
Reimer, J.	Southdale	63,329.90		4,433.15
Robinson, Hon. E.	Rupertslnd	63,329.90	28,027.72	6,395.11
Rocan, D.	Carman	63,329.90		4,433.15
Rondeau, Jim	Assiniboia	63,329.90		4,443.23
Sale, Hon. T.	Fort Rouge	63,329.90		6,395.11
Santos, C.	Wellington	63,329.90		4,982.77
Schellenberg, H.	Rossmere	63,329.90		5,605.60
Schuler, R.	Springfield	63,329.90		4,825.50
Selinger, Hon. G	St. Boniface	63,329.90		4,433.15
Smith, J	Fort Gary	63,329.90		6,395.11
Smith, Hon. S.	Brandon West	63,329.90	28,027.72	6,395.11
Stefanson, H.	Tuxedo	63,329.90		4,433.15
Struthers, S.	Dauphin-Roblin	63,329.90		4,739.18
Tweed, M.	Turtle Mountain	63,329.90		4,433.15
Wowchuk, Hon. R.	Swan River	63,329.90	28,027.72	6,395.11
TOTALS		3,602,491.68	465,252.90	121,584.74
				292,311.69
				63,550.00

Notes:

1. Payments authorized by the "Legislative Assembly Act" relate to the second and third sessions of the Thirty-Seventh Legislature.
2. Figures reflected on the Reports of Amounts Paid to Members of the Legislative Assembly are in relation to amounts for the fiscal year.
3. - 4. Remuneration received from a Crown Agency as reported to the Minister of Finance pursuant to Section 52.27 (2) of the "Legislative Assembly Act".
3. Manitoba Public Insurance
4. Manitoba Hydro-Electric Board

**REPORT OF AMOUNTS PAID TO MEMBERS OF THE ASSEMBLY
AS REQUIRED BY SECTIONS 52.27(1) AND (2) OF THE "LEGISLATIVE ASSEMBLY ACT"
BEING CH. L 110 OF THE CONTINUING CONSOLIDATION OF THE STATUTES OF MANITOBA
DURING THE YEAR ENDED MARCH 31, 2002
REIMBURSEMENT OF EXPENSES**

MEMBER	CONSTITUENCY	TEMPORARY RESIDENCE AND LIVING EXPENSES	COMMUTING EXPENSES	TRAVEL EXPENSES	CONSTITUENCY EXPENSES	PRINTING EXPENSES	COMMITTEE EXPENSES	AND MINISTERS' REIMBURSEMENT OF EXPENSES	PREMIER REIMBURSEMENT OF EXPENSES	OTHER REIMBURSEMENT OF EXPENSES
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Aglukub, C.	The Maples			1,980.31	39,749.71	2,761.25				265.36
Allan, N.	St. Vital			2,547.77	41,662.00	4,826.08				
Ashton, Hon. S.	Thompson	15,669.10		55,336.65	42,344.79	2,627.01				
Asper, L.	Riel			3,424.00	39,177.18	3,315.03				
Barrett, Hon. B.	Inkster			182.40	34,467.18	2,260.51				
Caldwell, Hon. D.	Brandon East	18,408.00		5,925.05	40,895.23	4,034.73				
Carilli, M.	Radisson			2,897.88	41,587.15	2,813.32				
Chomiak, Hon. D.	Kildonan			2,959.34	24,849.20	3,586.01				
Cummings, G.	Ste. Rose	14,783.31		11,492.09	41,177.66	1,895.97				
Dacquay, L.	Seine River			633.29	42,087.58	2,723.11				
Derkach, L.	Russell	13,282.95		22,742.00	37,955.35	2,010.62				
Dewar, G.	Selkirk			6,051.00	40,483.10	2,809.66				
Doer, Hon. G.	Concordia				20,875.56	3,555.66				
Driedger, M.	Charleswood			3,200.70	41,636.77	3,468.97				
Dyck, P.G.	Pembina	16,250.47		9,162.00	39,814.76	3,556.39				
Emns, H.J.	Lakeside	12,048.00		8,730.38	42,295.01	1,802.72				
Faurschou, D.	Portage			7,713.00	41,796.78	1,118.16				
Friesen, Hon. J.	Wolseley			582.79	28,893.08	3,624.92				
Gerrard, J.	River Heights			3,424.00	39,901.41	2,701.86				
Gilleshammer, H.	Minnedosa	13,428.00		15,273.60	40,579.95	1,908.18				
Hawranik, G.	Lac du Bonnet			652.00	2,239.00					
Helwer, E.	Gimli			7,041.00	40,119.89	3,068.33				
Hickes, Hon. G.	Point Douglas			667.04	39,199.93	4,420.08				
Jennissen, G.	Flin Flon	16,180.77		60,182.30	40,928.72	2,370.78				
Korzeniowski, B.	St. James			944.82	39,206.82	3,960.21				
Lathlin, Hon. O.	The Pas			8,994.30	36,920.03	1,536.75				
Laurendeau, M.	St. Norbert			3,424.00	40,361.89	2,675.57				
Lemieux, Hon. R.	La Verendrye			1,904.08	40,253.99	1,528.03				
Loewen, J.	Fort Whyte				40,407.64	865.92				
Mackintosh, Hon. G.	St. Johns				33,606.69	2,334.24				
Maguire, L.	Arthur-Virden				21,316.73	2,128.37				
Maloway, J.	Elmwood	15,784.54		24,439.87	40,128.83	1,789.10				

Martindale, D.	Burrows		3,388.92	39,025.01	2,878.72		
McGifford, Hon. D.	Lord Roberts		695.63	36,948.97	3,474.15		
Mihychuk, Hon. M.	Minto		1,606.75	39,288.93	1,717.69		
Milneison, B.	River East		4,183.35	41,815.26	934.80		
						2,583.09	1,515.60
						320.48	14,477.04
						1,157.81	
Murray, S.	Kirkfield Park		5,142.00	16,665.16	42,808.39	4,197.12	
Nevaikshonoff, T.	Interlake		13,840.84	13,018.00	38,028.05	2,865.17	
Penner, Jack	Emerson		15,886.71	5,298.74	43,284.25	2,513.99	
Penner, James	Steinbach				38,499.10	3,364.92	
						13.32	
Pitura, F.	Morris		8,481.17	30,749.87	867.23		
Praznik, D.	Lac du Bonnet		11,403.88	40,665.12	4,330.08		
Reid, D.	Transcona		1,890.27	44,633.97	1,709.96		
Reimer, J.	Southdale		3,752.00	41,903.95	2,669.65		
						50.27	
Robinson, Hon. E.	Rupertsland		31,926.25	39,625.18	1,116.06	9,408.17	
Rocan, D.	Carman		539.60	35,247.01	1,652.87		
Rondeau, Jim	Assiniboia		3,424.00	40,089.74	2,289.15		
Sale, Hon. T.	Fort Rouge		1,236.30	39,666.51	5,452.73		
						103.23	
Santos, C.	Wellington		3,468.88	41,012.25	1,212.20		
Schellenberg, G.	Rossmere		3,562.85	29,444.48	3,193.39		
Schuler, R.	Springfield		10,079.06	39,660.68	3,763.91		
Selingr, Hon. G.	St. Boniface		1,163.16	39,145.88	2,224.62		
Smith, J.	Fort Garry		3,423.94	40,862.00	2,753.00		
						6,845.68	
Smith, Hon. S.	Brandon West		382.48	41,185.48	2,275.77		
Stefanson, H.	Tuxedo		220.16	40,867.30	4,208.05		
Struthers, S.	Dauphin-Roblin		20,797.00	40,488.99	3,983.74		
Tweed, M.	Turtle Mountain		17,615.00	38,668.58	981.95		
Wowchuk, Hon. R.	Swan River		17,624.35	36,481.15	3,282.90		
TOTALS			306,653.13	17,138.28	462,949.35	2,196,881.71	466.64
							107,116.55
							15,283.14

Notes (continued):

- Amounts shown as "Premier and Ministers' Expenses" and "Other Reimbursement of Expenses" do not include those amounts paid directly to the supplier or through someone else on the member's behalf, the costs associated with the assignment of Government vehicles to these individuals, or payments of the optional car allowance in lieu of assigned vehicles
- Each official party as well as any independent member is entitled to a special supply and operating allowance under Section 52.23 (1) of the Act. This allowance is in addition to "Reimbursements of Expenses" listed by individual member and was paid as designated by the leader of each party as follows:

New Democratic Party Caucus	\$ 68,138.00
Progressive Conservative Party Caucus	\$ 52,752.00
Gerrard, J.	\$ 2,198.00
Hickes, G.	\$ 2,198.00
	\$ 125,286.00

7. Each member is required under Section 38 (1) of the *Indemnities, Allowances and Retirement Benefits Regulation* to submit an annual report, to be tabled in the Legislature, of allowances and expenditures for the fiscal year. The amounts on these individual reports may differ from this statement due to difference in reporting practices for staff salaries and for expenses presented late or related to more than one year.

**MANITOBA LOTTERIES TRUST ACCOUNT
STATEMENT OF RECEIPTS AND DISBURSEMENTS**

**For the Year Ended March 31, 2002
(As Required by Section 22, Manitoba Lotteries Corporation Act)**

	2002	2001
Balance, beginning of year.....	<u> </u>	<u> </u>
RECEIPTS:		
Manitoba Lotteries Corporation.....	<u>248,233,632</u>	<u>238,454,735</u>
DISBURSEMENTS:		
Transfer to Operating Fund Revenue.....	<u>248,233,632</u>	<u>238,454,735</u>
Balance, end of year.....	<u> </u>	<u> </u>

August 3, 2001

NORTHERN AFFAIRS FUND
MANAGEMENT REPORT

The accompanying financial statements are the responsibility of management and have been prepared in accordance with the accounting policies stated in the notes to the financial statements. These accounting policies have been applied on a basis consistent with that of the prior year. In management's opinion, the financial statements have been properly prepared within reasonable limits of materiality, incorporating management's best judgement regarding all necessary estimates and all other data available.

Management maintains internal controls to provide reasonable assurance that the financial information is reliable and accurate, and that the assets of the Fund are properly safeguarded.

The Director of Administration and Finance has reviewed and approved these financial statements.

On Behalf of Management



Rene Gagnon, Director
Administration and Finance
Department of Aboriginal and Northern Affairs



Office of the Provincial Auditor

500 - 330 Portage Avenue
Winnipeg, Manitoba
CANADA R3C 0C4

AUDITORS' REPORT

To the Legislative Assembly of Manitoba

We have audited the statement of financial position of the Northern Affairs Fund as at March 31, 2001 and the specific purpose funds account statement of transactions, the specific purpose funds account statement of cash flows, the taxation account statement of operations and fund balance and the taxation account statement of cash flows for the year then ended. These financial statements are the responsibility of the Northern Affairs Fund's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Northern Affairs Fund as at March 31, 2001 and the results of its operations and its cash flows for the year then ended in accordance with the accounting policies stated in note 4 to the financial statements.

Office of the Provincial Auditor

Office of the Provincial Auditor

Winnipeg, Manitoba
August 3, 2001

Manitoba

**NORTHERN AFFAIRS FUND
STATEMENT OF FINANCIAL POSITION
As at March 31, 2001**

NORTHERN AFFAIRS FUND

SPECIFIC PURPOSE FUNDS ACCOUNT
STATEMENT OF TRANSACTIONS
For the year ended March 31, 2001

	Balance 31-Mar-00	Transactions			Inter-Fund Transfers (Note 5)	Balance 31-Mar-01
		Revenue (Note 4a)	Expenditure (Note 4a)			
Department of Aboriginal and Northern Affairs						
Community Council Funds (Note 6)	\$ 678,370	\$ 10,581,724	\$ 10,922,977	\$ 396,204	52,823	733,321
Department Revenue/Transfer Payments	-	71,265	124,088			-
Community Recreation Directors Program	(269)	21,269	21,000			-
Community Audits	12,746	8,254	20,650			350
NACC Economic Development	2,500	-	-			2,500
NACC History Proposal	4,080	-	-			4,080
ATP	10,000	-	10,000			-
Environmental Pilot Project	-	100,000	-			100,000
Department of Culture, Heritage & Citizenship						
Manitoba Community Places Program	5,443	-	-			5,443
Community Support Programs						
Remote Community Recreation Fund	6,706	-	1,304			5,402
Department of Rural Development						
Video Lottery Support Payments	451	148,801	-	(149,250)		2
Department of Finance						
Provincial-Municipal Tax Sharing Grant	41,713	1,815,472	1,492,976	(246,954)		117,255
Department of Housing and Family Services						
Community Workfare Program	7,563	45,600	52,275			888
Cottage Subdivision Funds						
Northern Affairs Levy (Note 6)	154,588	214,164	152,009	(52,823)		163,920
Manitoba Hydro						
Nelson River Archaeological Survey	65,474	70,000	112,346			23,128
Wuskwatim Dam	6,459		6,459			-
Thicket Portage Hydro Line						
Capital Recovery	-	681,107	681,107			-
Cross Lake First Nation						
Sturgeon Management Program	12,286	132,253	92,436			52,103
NFA Implementation Research						
Cross Lake Negotiations	51,633	15,515	50,033			17,115
Taxation Fund						
Property Tax Enhancement	-	74,231	-			74,231
	\$ 1,059,743	\$ 13,979,655	\$ 13,739,660	\$ -	\$ 1,299,738	

NORTHERN AFFAIRS FUND**SPECIFIC PURPOSE FUNDS ACCOUNT
STATEMENT OF CASH FLOWS
For the year ended March 31, 2001**

	<u>2001</u>	<u>2000</u>
Cash flows received from (used for) operating activities		
Total revenues as per the Statement of Transactions	\$ 13,979,655	\$ 15,812,286
Decrease (increase) in accounts receivable	<u>1,662,182</u>	<u>(1,402,959)</u>
Cash receipts	<u>15,641,837</u>	<u>14,409,327</u>
Total expenditures as per the Statement of Transactions	(13,739,660)	(15,406,803)
(Decrease) increase in accounts payable	<u>(1,399,374)</u>	<u>1,217,661</u>
Cash disbursements	<u>(15,139,034)</u>	<u>(14,189,142)</u>
Net cash generated through operating activities	502,803	220,185
Cash, beginning of year	<u>669,360</u>	<u>449,175</u>
Cash, end of year	<u>\$ 1,172,163</u>	<u>\$ 669,360</u>

NORTHERN AFFAIRS FUND

TAXATION ACCOUNT
STATEMENT OF OPERATIONS AND FUND BALANCE
For the year ended March 31, 2001

	2001	2000
REVENUE		
Taxation levies (Note 4b)	\$ 1,208,849	\$ 1,169,203
Grants in lieu of taxes (Note 8)	636,213	603,483
Taxes added	12,158	5,858
Grants in lieu of taxes added (Note 8)	997	-
Tax penalties	77,198	86,319
Rentals - hay and grazing	67,115	63,958
Other	4,499	1,479
	<hr/> <u>2,007,029</u>	<hr/> <u>1,930,300</u>
EXPENDITURE		
Schools		
Public Schools Finance Board - Support to Education	613,711	610,848
Special levy	789,052	721,496
Community councils for services (Note 6)	272,183	341,900
Hay and grazing leases (Note 6)	27,843	26,978
Administration		
Department of Rural Development	38,445	38,638
Other	<hr/> 26,810	<hr/> 20,159
	<hr/> <u>1,768,044</u>	<hr/> <u>1,760,019</u>
Excess of revenue over expenditure before write off of tax titles and transfer of budgeted levy to allowance for uncollectible taxes and grants in lieu of taxes	238,985	170,281
Write off of tax titles	44,467	-
Transfer of budgeted levy to allowance for uncollectible taxes and grants in lieu of taxes	<hr/> 123,741	<hr/> 116,235
Excess of revenue over expenditure	70,777	54,046
FUND BALANCE		
Balance, beginning of year	<hr/> 358,847	<hr/> 534,621
	429,624	588,667
Excess cash transferred to Specific Purpose Fund (Note 7)	74,231	-
Excess cash transferred to Province of Manitoba (Note 7)	<hr/> -	<hr/> 229,820
Balance, end of year	\$ 355,393	\$ 358,847

NORTHERN AFFAIRS FUND

TAXATION ACCOUNT
STATEMENT OF CASH FLOWS
For the year ended March 31, 2001

	<u>2001</u>	<u>2000</u>
Cash flows received from (used for) operating activities		
Taxation levies	\$ 1,078,651	\$ 1,291,251
Grants in lieu of taxes	629,942	505,788
Tax penalties	77,173	98,925
Rentals - hay and grazing	69,386	63,610
Other	15,329	1,479
Foundation levy paid to the Public Schools Finance Board	(613,711)	(610,848)
Special school levies	(789,052)	(721,496)
Community councils for services	(272,183)	(341,900)
Hay and grazing leases	(27,843)	(26,978)
Administration - Department of Rural Development	(38,445)	(38,638)
Other expenditures	<u>(26,600)</u>	<u>(19,789)</u>
Net cash generated through operating activities	102,647	201,404
Cash, beginning of year	<u>329,870</u>	<u>128,466</u>
Cash, end of year	<u>\$ 432,517</u>	<u>\$ 329,870</u>

NORTHERN AFFAIRS FUND**Notes to Financial Statements
for the year ended March 31, 2001****1. The Fund carries out the following programs:**

- i) It operates the Specific Purpose Funds Account to provide financial services to community councils in northern areas of Manitoba governed by *The Northern Affairs Act*;
- ii) It levies property and business taxes based on real property assessments and remits the tax requirements to school divisions and to The Public Schools Finance Board. Taxes collected for local purposes in the communities are remitted to the community councils when collected.

The Fund accounts for each of these programs separately.

2. Balance of Specific Purpose Funds:

The Balance of Specific Purpose Funds represents the total of the amounts held for each of the funds whose balances and transactions are disclosed in the Statement of Transactions. Each fund's balance has a specific purpose and the balance for each fund will be distributed for that purpose.

3. The Northern Affairs Fund – Specific Purpose Fund operates the following individual funds, as described below:

Community Council Funds. The Department of Aboriginal and Northern Affairs provides funding to support communities in the Aboriginal and Northern Affairs jurisdiction for the operation, maintenance and construction of their municipal infrastructure.

Departmental Revenue/Transfer Payments. Revenue received from a variety of sources by the Department of Aboriginal and Northern Affairs is transferred to the consolidated fund of the Province of Manitoba.

Community Recreation Directors Program. The Department of Aboriginal and Northern Affairs provides funding to support community recreation programs.

Community Audits. The Department of Aboriginal and Northern Affairs provides funding for the payment of publicly tendered audits of the financial statements of Northern Affairs Community Councils.

N.A.C.C. (Northern Association of Community Councils) Economic Development. The Department of Aboriginal and Northern Affairs provides funding for the development of a business plan on economic development in northern Manitoba.

N.A.C.C. (Northern Association of Community Councils) History Proposal. The Department of Aboriginal and Northern Affairs provides funding for the development of a history book profiling Northern Affairs communities including past program development and accessibility.

NORTHERN AFFAIRS FUND**Notes to Financial Statements
for the year ended March 31, 2001**

A.T.P. (Advanced Treatment Processes). The Department of Aboriginal and Northern Affairs is providing funding to maintain community water treatment plants pending replacement.

Environmental Pilot Project. The Department of Aboriginal and Northern Affairs has undertaken a joint study with Gods Lake First Nation to determine the benefits of new technology in regards to sewage disposal.

Manitoba Community Places Program. The Department of Culture, Heritage and Tourism provides funding to support the upgrading, construction or acquisition of buildings and other facilities that provide lasting, long term benefits to community residents.

Remote Community Recreation Fund. The Community Support Program provides funding from lottery proceeds for the development of community recreation facilities.

Video Lottery Support Payments. The Department of Rural Development provides unconditional funding through VLT revenue to support municipal services.

Provincial-Municipal Tax Sharing Grant. The Department of Finance provides funding through the distribution of tax revenue on a per capita basis (based on the most recent census) to support municipal services.

Community Workfare Program. The Department of Family Services provides funding to support a program directed at providing work experience for recipients of social assistance living in Aboriginal and Northern Affairs communities.

Northern Affairs Levy. The owners of unassessed cottage properties within the Northern Affairs jurisdiction are charged an annual levy to support municipal services.

Nelson River Archaeological Survey and Wuskwatim Dam. Manitoba Hydro provides funding to support archaeological investigation in areas of historical and cultural importance, which have been impacted by hydro-electric development.

Capital Recovery. The Department of Aboriginal and Northern Affairs collects capital costs of the hydro line to Thicket Portage and Pikwitonei from institutional users who benefit from the conversion to land line from diesel generated electricity.

Sturgeon Management Program. Cross Lake First Nation receives funding under the Northern Flood Agreement to support a research and education program related to the sturgeon fishery on the Nelson River System.

Cross Lake Negotiations. The Department of Aboriginal and Northern Affairs provides funding to undertake research, community consultations and provide advice and recommendations regarding the implementation of the Northern Flood Agreement.

Property Tax Enhancement. The Taxation Account transfers any cash in excess of \$100,050 as at March 31, 2001 as a contribution to remote communities. These contributions are to be used to support a bursary program, to supplement Manitoba Community Places Program projects, to enhance community computer hardware and/or software needs and to cover travel and related costs for community participation at the 2002 Aboriginal Games.

NORTHERN AFFAIRS FUND

Notes to Financial Statements for the year ended March 31, 2001

4. The significant accounting policies of the Fund are as follows:

a) Specific Purpose Funds Account

The Specific Purpose Funds Account operates on a cash basis of accounting modified as follows:

Revenue and accounts receivable include amounts received after the fiscal year end if paid from the Province of Manitoba appropriations for the fiscal year then ended.

Expenditure and accounts payable include payments made to Northern Affairs' self administered and block funded communities after the fiscal year end, if funded with revenue from the Province of Manitoba for the fiscal year then ended.

b) Taxation Account

The Taxation Account operates on the accrual basis of accounting with the following exception. In accordance with financial reporting by municipal entities in the Province, taxation revenue and related expenditures are recognized based on the calendar year levy.

5. Inter-Fund Transfers:

The following transfers (from) to funds occurred during the year:

Nature of Transfer	Community Council	Departmental Revenue	VLT	Tax Sharing	Cottage Sub-division
Distribution	\$149,250		\$(149,250)		
Distribution	246,954			\$(246,954)	
Chief Place of Residency		\$52,823			\$(52,823)
	\$396,204	\$52,823	\$(149,250)	\$(246,954)	\$(52,823)

NORTHERN AFFAIRS FUND

Notes to Financial Statements for the year ended March 31, 2001

6. Revenue for Community Council Funds reported under the Department of Aboriginal and Northern Affairs, includes revenue from other than the Department of Aboriginal and Northern Affairs as follows:

Municipal tax collections transferred from Taxation Account	\$262,335
Locally generated revenue	59,948
Department of Agriculture, hay and grazing rental transferred from Taxation Account	<u>27,843</u>
	<u>\$350,126</u>

Revenue for Northern Affairs Levy, reported under the Cottage Subdivision Funds, includes, in addition to cottage subdivision levies, revenue received from the Taxation Account in the amount of \$11,553.

7. Cash of \$100,050 as at March 31 of each year is retained in the Taxation Account to cover current needs. Cash in excess of \$100,050 is transferred from the Taxation Account to the Province of Manitoba as a contribution to costs incurred by the Province in providing services in remote areas which do not have a local government to provide these services. Effective March 31, 2001, cash in excess of \$100,050 will now be transferred from the Taxation Account to the Specific Purpose Funds account as a contribution to remote communities.

8. Grants in lieu of taxes of \$636,213 (2000 - \$603,483) and grants in lieu of taxes added of \$997 (2000 - nil) totalling \$637,210 (2000 - \$603,483) were obtained from the following sources:

	<u>2001</u>	<u>2000</u>
Province of Manitoba	\$ 133,716	\$ 126,445
Province of Manitoba agencies	216,798	211,043
Government of Canada	80,269	74,643
Government of Canada agencies	<u>206,427</u>	<u>191,352</u>
	<u>\$ 637,210</u>	<u>\$ 603,483</u>

NORTHERN AFFAIRS FUND
Notes to Financial Statements
for the year ended March 31, 2001

9. Taxes and grants in lieu of taxes receivable include:

	<u>2001</u>	<u>2000</u>
Grants in lieu of taxes:		
Province of Manitoba and agencies	\$ 3,011	\$ 3,446
Government of Canada and agencies	<u>21,700</u>	<u>13,997</u>
	24,711	17,443
Taxes on the roll	922,660	841,824
Tax sale certificates	33,944	33,920
Tax titles	<u>-</u>	<u>41,309</u>
	<u>\$ 981,315</u>	<u>\$ 934,496</u>

10. The allowance for uncollectible taxes and grants in lieu of taxes is summarized as follows:

	<u>2001</u>	<u>2000</u>
Balance, beginning of year	\$ 656,027	\$ 674,707
Add:		
Budgeted levy for allowance for tax assets	<u>123,741</u>	<u>116,235</u>
	779,768	790,942
Deduct:		
Taxes and grants in lieu of taxes cancelled	<u>58,363</u>	<u>134,915</u>
	<u>\$ 721,405</u>	<u>\$ 656,027</u>

11. The Department of Aboriginal and Northern Affairs provides administrative services at no charge to the Fund. The cost of these services for the fiscal year ended March 31, 2001 is estimated to be \$159,200 (2000 - \$149,706).

NORTHERN AFFAIRS FUND
Notes to Financial Statements
for the year ended March 31, 2001

12. For the purposes of the *Public Sector Compensation Disclosure Act*, Northern Affairs communities in trust are considered to be public sector bodies. For the fiscal year ended March 31, 2001, the Northern Affairs Fund made payments, in the aggregate, to board members of the trust communities listed in (a) below:

a) The aggregate compensation paid to, or for the benefit of, board members was:

<u>Community</u>	<u>Amount</u>
Aghamino	\$ 1,380
Baden	1,380
Dawson Bay	3,840
Granville Lake	4,520
Herb Lake Landing	1,380
Little Grand Rapids	1,380
Loon Straits	1,380
Oxford House	1,455
Powell	1,380
Red Sucker Lake	1,530
Rock Ridge	6,120
Salt Point	1,380
	<u>\$27,125</u>

b) No chairperson of the Board of Directors (Mayors of the community) for any of the communities listed in (a) received compensation of \$50,000 or more.

c) No officer or employee for any of the communities listed in (a) received compensation of \$50,000 or more.

**CUSTODIAL TRUST FUNDS HELD BY THE
DEPARTMENT OF FINANCE AND OTHER GOVERNMENT DEPARTMENTS**

As at March 31, 2002

	Cash On Hand	Cash In Bank	Bonds and Other Securities	2002 Balance	2001 Balance
FINANCE:					
Conservation.....	-	-	338,470.00	338,470.00	338,470.00
Consumer and Corporate Affairs.....	-	-	30,000.00	30,000.00	40,400.00
Economic Development Board.....	-	-	-	-	-
Environmental Operations Divisions.	-	-	500,000.00	500,000.00	500,000.00
Finance.....	-	-	423,482.26	423,482.26	412,382.00
Highways and Government Services	-	-	-	-	25,000.00
Justice.....	-	-	1,030.00	1,030.00	1,030.00
Manitoba Hospital Capital Financing Authority.....	-	-	97,000.00	97,000.00	139,000.00
Public Service Group Insurance Fund.....	-	-	91,245,147.90	91,245,147.90	88,780,458.00
The Public Trustee.....	-	-	37,655,150.00	37,655,150.00	52,622,750.00
OTHER GOVERNMENT DEPARTMENTS:					
Aboriginal and Northern Affairs.....	50.00	1,909,376.75	-	1,909,426.75	1,628,256.00
Consumer and Corporate Affairs.....	-	91,985.38	-	91,985.38	69,261.00
Education and Training.....	-	8,384.71	-	8,384.71	4,655.00
Family Services and Housing.....	1,060.00	272,792.11	200,770.00	474,622.11	532,361.00
Health.....	3,000.00	49,178.54	65,000.00	117,178.54	115,054.00
Industry, Trade and Mines.....	-	21,161.11	386,170.77	407,331.88	403,052.00
Justice.....	-	1,505,477.78	-	1,505,477.78	1,340,222.00
Labour.....	-	116,117.66	-	116,117.66	149,146.00
	4,110.00	3,974,474.04	130,942,220.93	134,920,804.97	147,101,497.00

NOTE 1: The Department of Finance provides a safekeeping service for various departments, agencies, boards and commissions. Other government departments also provide a safekeeping service of shares. These shares as well as other items are not valued for inclusion in the above Custodial Trust Funds.

NOTE 2: Bonds and other securities held as Custodial Trust Funds are shown at face or par value.

NOTE 3: Custodial Trust Funds arise where the Government's obligation is custodial in nature and there is little or no administrative responsibility. Generally, the responsibility for investment of Custodial Trust Funds is that of the depositor.

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FINANCIAL INDICATORS
For the Year Ended March 31, 2002

	2002	2001	2000	1999	1998
Compared to GDP					
Own-Source Revenue	13.0%	14.1%	13.6%	13.0%	13.0%
Budgetary Surplus (Deficit)	0.2%	0.1%	0.0%	0.3%	0.3%
General Purpose Debt	18.3%	19.8%	20.7%	22.9%	22.9%
Compared to Revenue					
Debt Servicing Costs	*	6.1%	7.6%	7.4%	9.4%
Own-Source Revenue	*	67.3%	69.0%	67.4%	69.5%
Federal Transfers (including Federal Recoveries)	*	32.7%	21.0%	32.6%	30.8%

* Excludes 1997, 1999 and 2001 flood recoveries

Foreign currency component of					
General Purpose and Other Debt		6.0%	13.0%	15.0%	22.0%

The following are descriptions of items used in the above schedule:

Federal Transfers

Comprises the total of all revenue entitlements that are either received or receivable from the Government of Canada.

Gross Domestic Product (GDP)

Represents the total market value of all final goods and services produced in the Manitoba economy. The GDP was obtained from reports published by Manitoba Bureau of Statistics.

General Purpose Debt and Other Debt

General purpose debt is the total of all debt used to fund general government programs. Other debt represents the self sustaining debt that is used to fund Crown organizations and government enterprises excluding The Manitoba Hydro-Electric Board.

Own-Source Revenue

Includes provincial revenue either received or receivable from all sources excluding federal transfers and recoveries.

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GLOSSARY OF TERMS

ACCOUNTS PAYABLE

Accounts payable are comprised of claims on the government based on contracts, agreements or other arrangements for goods or services delivered on or before March 31 which have been invoiced but not paid.

ACCRUED CHARGES

Accrued charges represent amounts provided for or owing by the government at March 31 based on contracts, agreements or other arrangements that will be payable in the future but have not yet been invoiced.

ACCUMULATED DEFICIT

The accumulated deficit is the amount by which the government's expenses have exceeded revenues over time. It includes the net result of the current year as well as the net results of past years.

ALLOWANCE FOR BAD DEBT (DOUBTFUL ACCOUNTS)

An allowance for bad debts (doubtful accounts) represents an estimate of the amounts receivable that will later prove to be uncollectible. The estimate is based on a number of factors, such as the amount of bad debts experienced in one or more past years, general economic conditions, specific information concerning the financial stability of the debtors, the age of the accounts receivables, and other information that indicate uncollectibility. The allowance is deducted from the amounts receivable and the net amount is shown on the Statement of Financial Position as at March 31.

AMORTIZATION OF TANGIBLE CAPITAL ASSETS

Annual provision for the cost of tangible capital assets with limited useful lives are used in the delivery of government programs. Tangible capital assets acquired in the past as well as those to be acquired in the current fiscal year have an associated expense over the entire useful life of the asset according to pre-determined amortization rates. Recognizing amortization in this way allocates the cost of tangible capital assets to the periods of service provided.

AMOUNTS RECEIVABLE

Amounts receivable are comprised of amounts owing by debtors that are expected to be collected within the next fiscal year. The balance outstanding as shown on the Statement of Financial Position as at March 31 has been reduced by an allowance for bad debts (doubtful accounts).

BORROWINGS

There are three components to this figure.

The first component is funds borrowed in the domestic and global capital markets to fund general government programs, Crown organizations and government enterprises. This debt is commonly referred to as Direct Debt.

The second component is funds borrowed by Crown organizations and obligations of government enterprises which have been guaranteed by the Province.

The third component is sinking funds providing for the repayment of debt, which is subtracted to arrive at the Net Direct and guaranteed debt of the Province.

The breakdown of debt is of general purpose and self sustaining nature. General purpose debt is to fund general government programs; self sustaining debt is to fund the Crown organizations and government enterprises which are expected to repay the debt and the related interest costs from their operations.

BUDGETARY SURPLUS (DEFICIT)

Budget surplus is represented by the excess of total operating revenue over the aggregate of total operating expense and net capital expense prior to any net revenue transferred to the Fiscal Stabilization Fund.

CAPITAL EXPENSE

Capital expense includes the acquisition or construction of fixed assets which have a useful life in excess of one year, major renewals, modifications or modernizations expected to significantly prolong the economic life of an asset. It also includes grants or assistance payments which are known to be for the purchase, construction or improvement of physical assets.

CASH AND EQUIVALENTS

Cash and equivalents represent cash on hand and in banks as well as term deposits and other short term investments.

CONTINGENT LIABILITIES

A contingent liability exists when it is likely that a condition existing at March 31 will result in a loss through either the impairment of an asset or the incurrence of a liability.

CURRENT PROGRAM EXPENSE

Includes the cost of all government programs excluding debt servicing costs.

DEFERRED REVENUE

Deferred revenue consists of funds received which relate to future years, as well as fees from debt transactions to be amortized over the remaining life of the debt.

FEDERAL RECOVERIES

Federal recoveries represent revenue related to capital expenses incurred by the government that are recovered from the federal government.

FEDERAL TRANSFERS

Comprises the total of all revenue entitlements that are either received or receivable from the Government of Canada.

FINANCIAL ASSETS

Financial assets are those on hand at the end of an accounting period which could provide resources to discharge existing liabilities or finance future operations.

GENERAL PURPOSE DEBT

Is the total of all debt used to fund general government programs.

GROSS DOMESTIC PRODUCT (GDP)

Represents the total market value of all final goods and services produced in the Manitoba economy. The GDP was obtained from reports published by Statistics Canada.

GUARANTEED AND INDIRECT LIABILITIES

The government guarantees certain of the debt instruments issued directly by entities within the government reporting entity. As a result, the government is liable only if the entity defaults on its obligations.

LOANS AND ADVANCES

These amounts are advanced or loaned to, and are owed by, Crown organizations, government enterprises and other entities.

LONG-TERM INVESTMENTS

Long-term investments are comprised of shares and debentures of Crown organizations, government enterprises and other entities. Valuation allowances are deducted from the amount of long-term investments shown on the Statement of Financial Position as at March 31.

NET CAPITAL EXPENSE

Net capital expenses are represented by the excess of capital expenses over federal recoveries.

NET RESULT FOR THE YEAR

The net result for the year represents the operating deficit or the operating surplus remaining after any net revenue transferred to the Fiscal Stabilization Fund.

OPERATING EXPENSE

Operating expense is comprised of amounts paid or payable in relation to the current year's operations and excludes capital expenses as well as any transactions related to the repayment of borrowings, the acquisition of long-term investments, or the issuance of loans and advances.

OPERATING REVENUE

Operating revenue consists of amounts received or receivable in relation to the current year's operations and excludes federal recoveries as well as any transactions related to the acquisition of borrowings, or the repayment of long-term investments or loans and advances.

OPERATING SURPLUS (DEFICIT)

An operating surplus occurs when total operating revenue exceeds total operating expenses for a given year.

OTHER DEBT

Represents the self sustaining debt that is used to fund Crown organizations and government enterprises excluding The Manitoba Hydro-Electric Board.

OWN-SOURCE REVENUE

Includes provincial revenue either received or receivable from all sources excluding federal transfers and recoveries.

PROVISION FOR FUTURE LOSSES ON GUARANTEES

Such provisions are made to reflect the liabilities associated with the estimated cost of future losses where there is both reasonable certainty that the loss will occur as well as a basis for estimating such losses.

SINKING FUNDS

Sinking funds are funds that are set aside to provide for the orderly retirement of debts as they become due. Contributions occur over time and at a fixed rate in accordance with the legal requirements of the debt instruments, the Financial Administration Act and specific legislation of the government enterprises. These contributions are not considered to be expenses.

TANGIBLE CAPITAL ASSETS

Tangible capital assets are non-financial assets having physical substance (including computer software) that are acquired, constructed or developed and:

- i) are held for use in the production or supply of goods and services;
- ii) have useful lives extending beyond an accounting period and are intended to be used on a continuing basis; and
- iii) are not intended for sale in the ordinary course of operations

VALUATION ALLOWANCE

Valuation allowances are provided to reflect decreases in the realizable value of loans and advances and long-term investments.

